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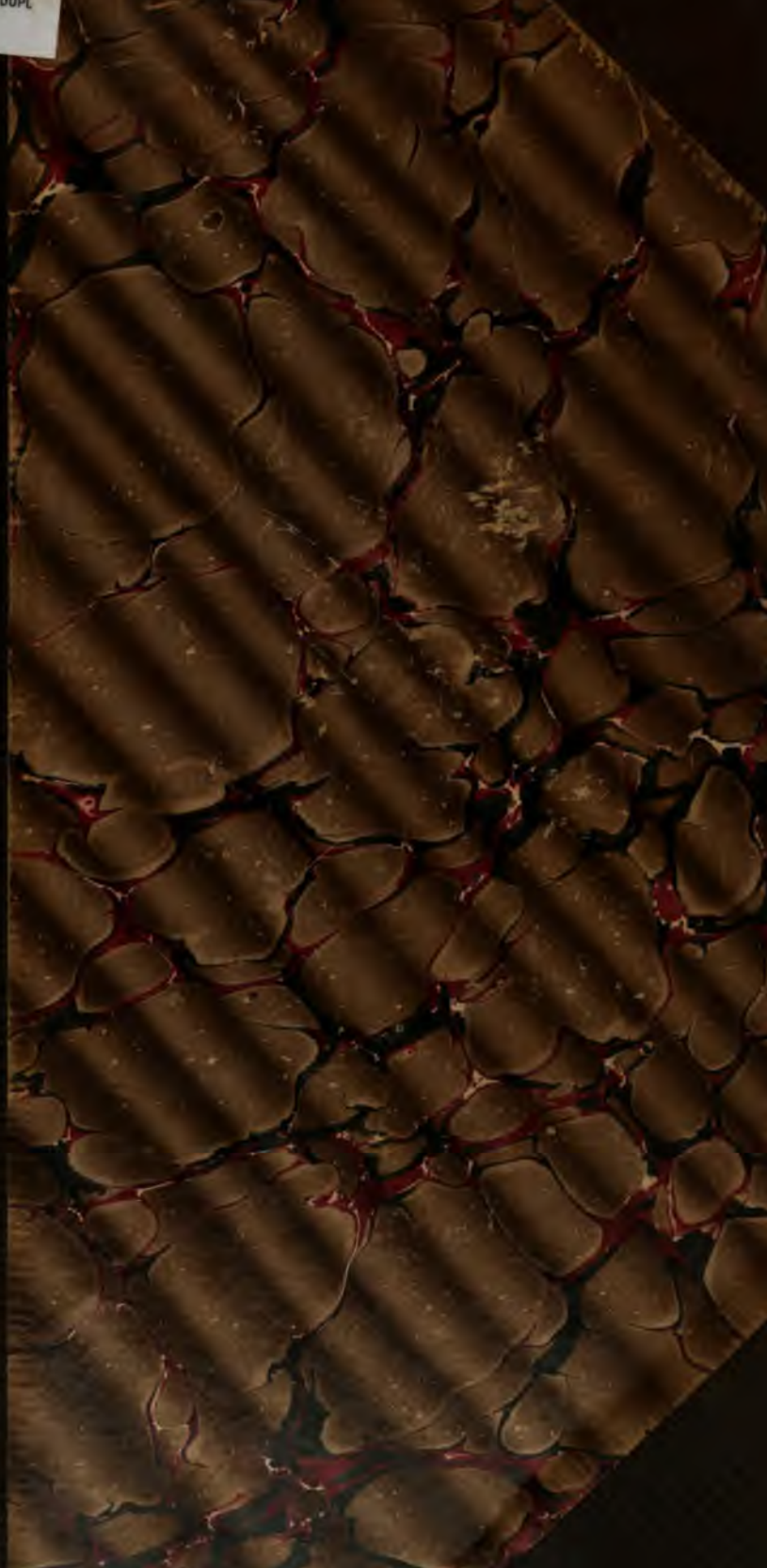
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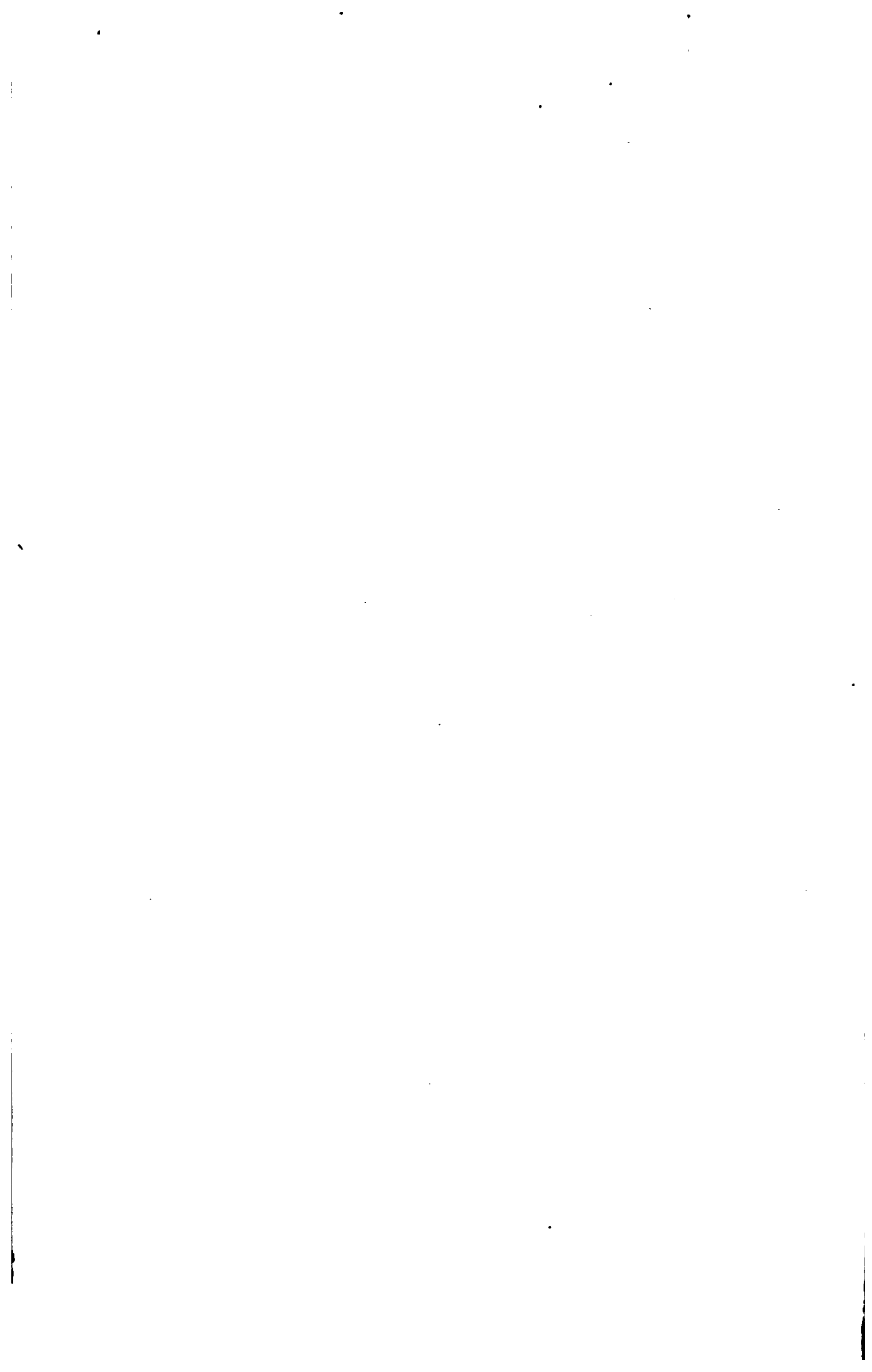
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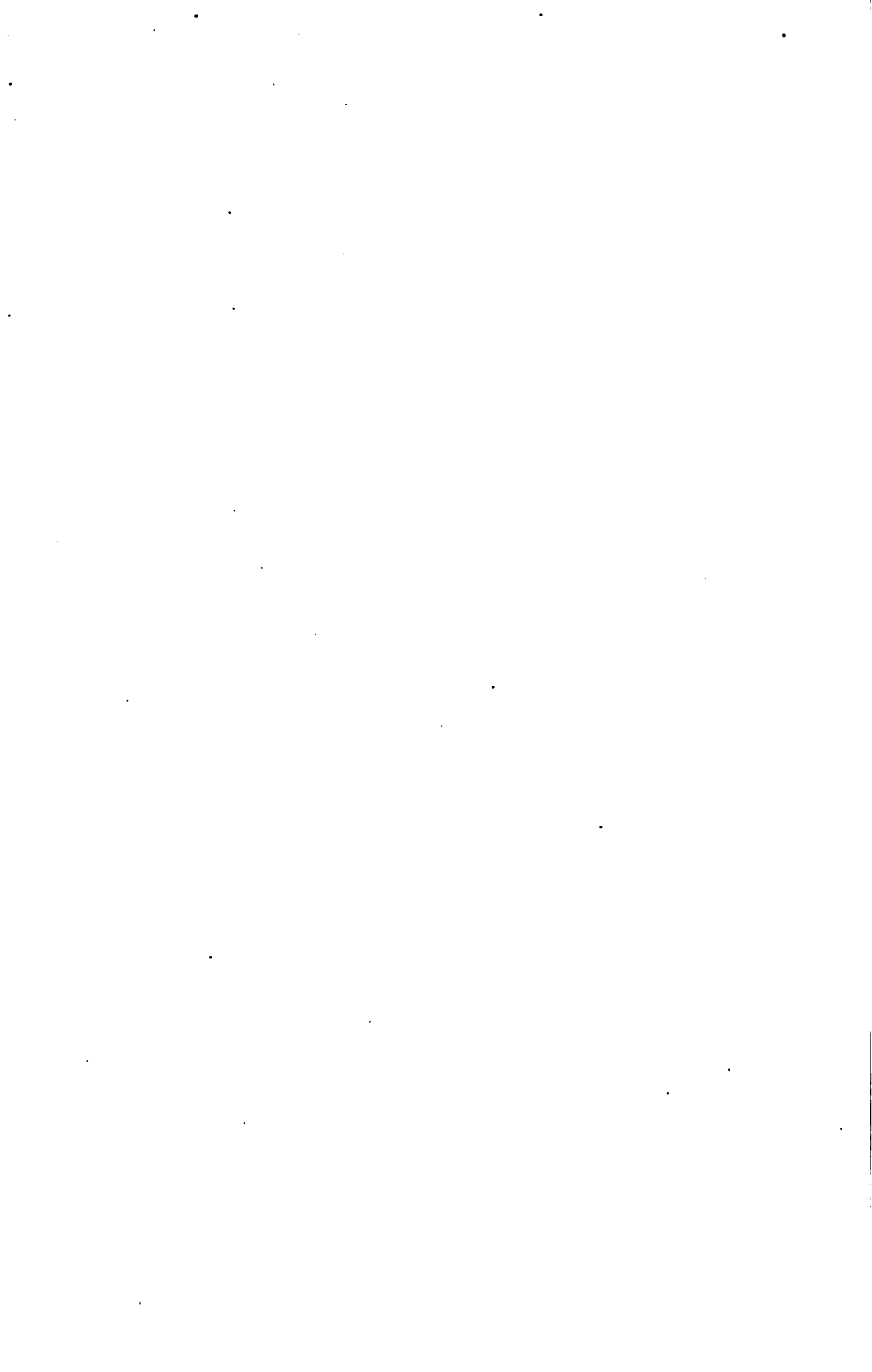
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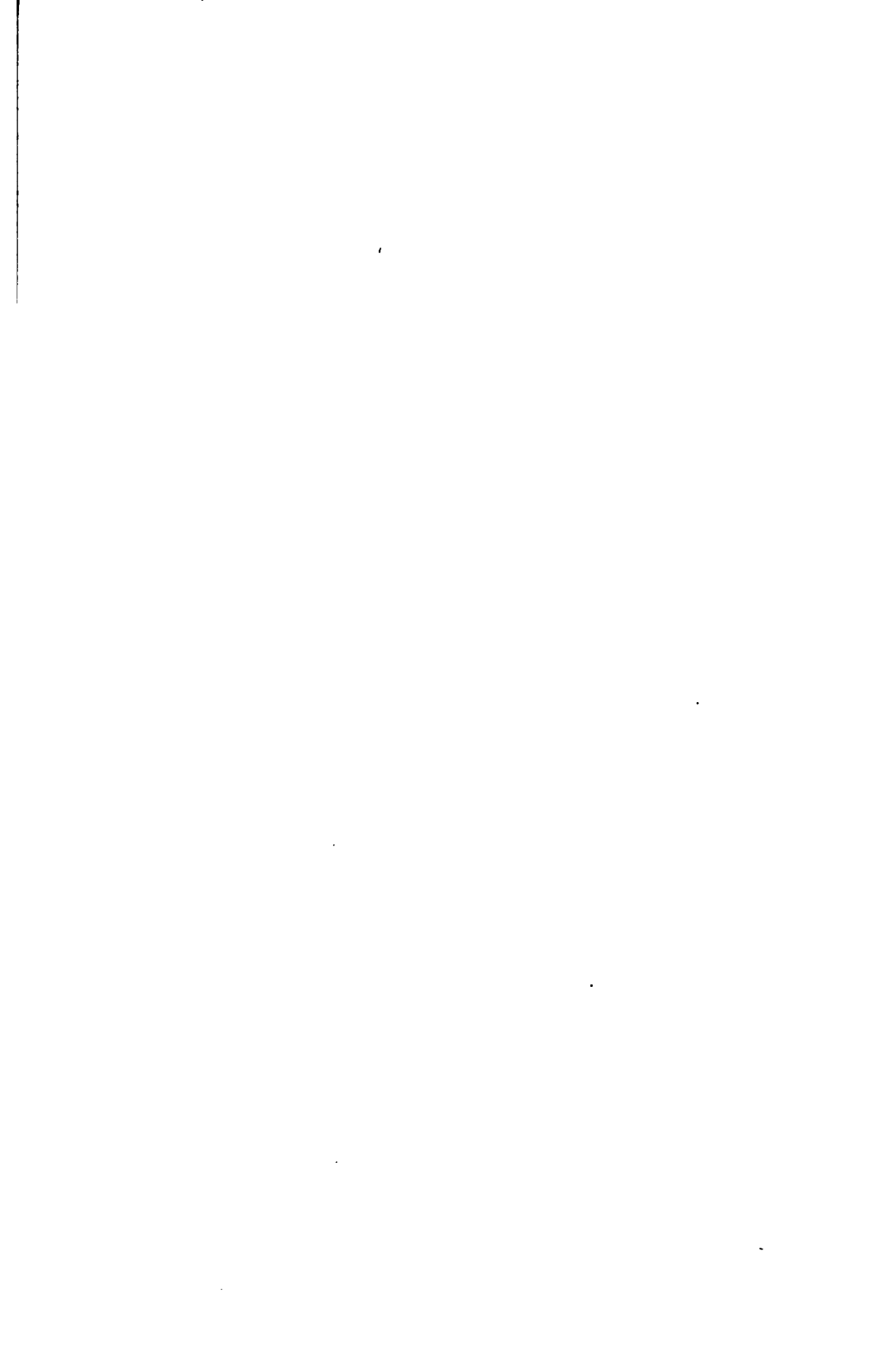


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Public Documents of Massachusetts:

BEING THE

ANNUAL REPORTS

OF VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1893.

PUBLISHED BY THE SECRETARY OF THE COMMONWEALTH.

Vol. II.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1894.

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REPORT

OF THE

TAX COMMISSIONER

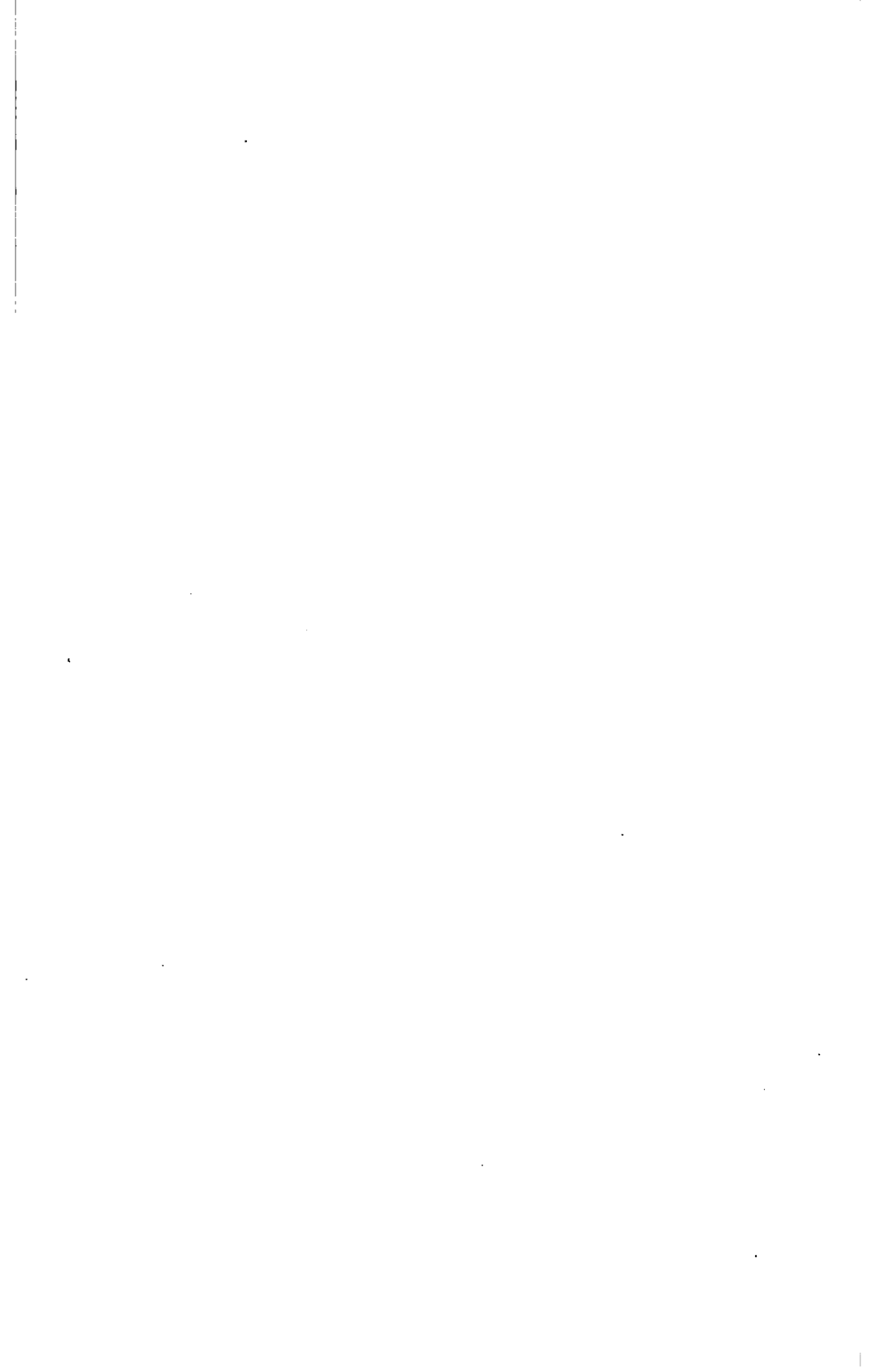
OF THE

Commonwealth of Massachusetts

FOR THE YEAR ENDING

DECEMBER 31, 1893.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
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REPORT

OF THE

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Commonwealth of Massachusetts.

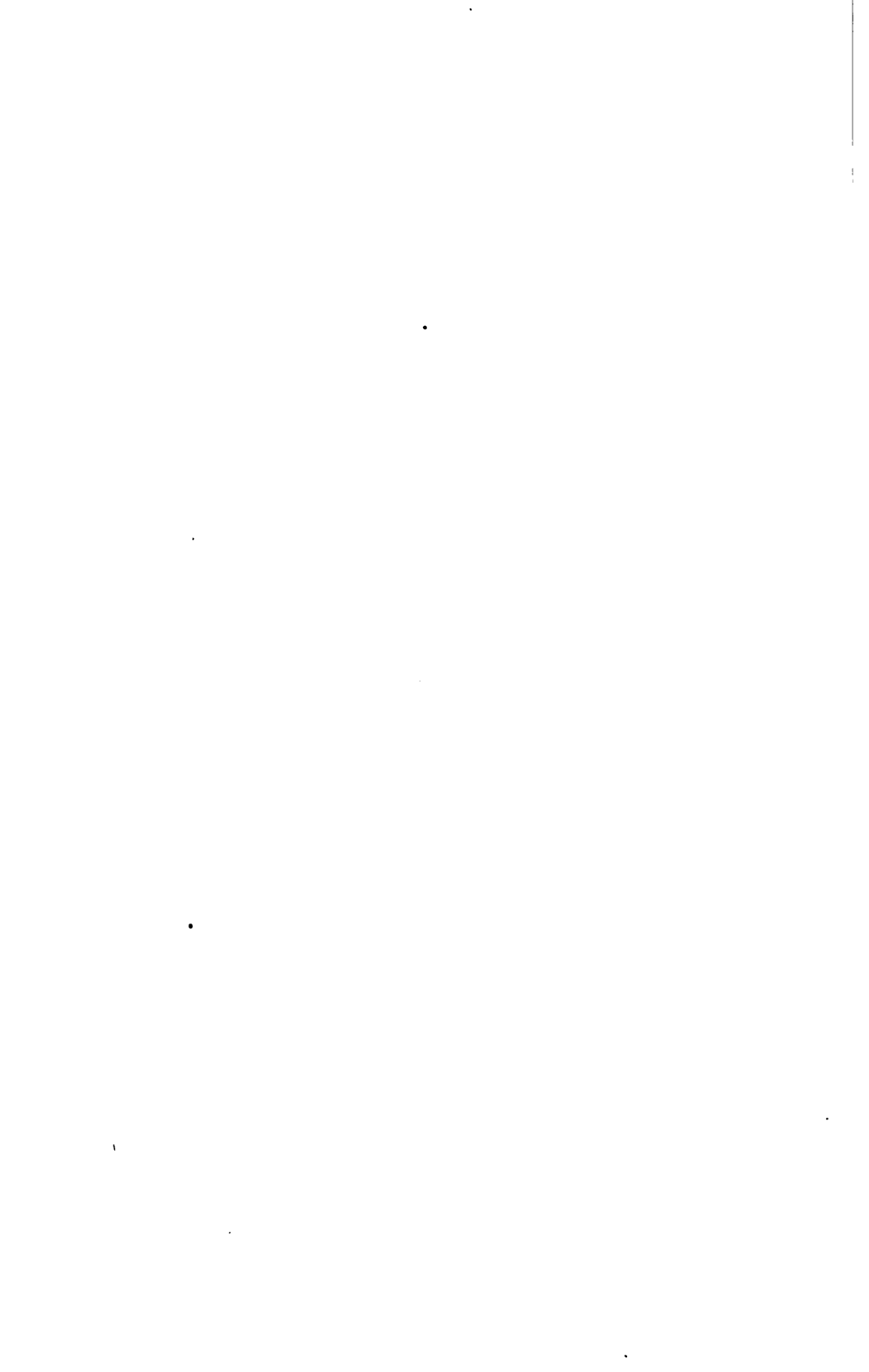
OFFICE OF THE SECRETARY,
BOSTON, Jan. 22, 1894.

HON. GEORGE V. L. MEYER,
Speaker of the House of Representatives.

SIR : — I have the honor to transmit herewith the report of
the Tax Commissioner for the year ending Dec. 31, 1893.

Very respectfully,

WM. M. OLIN,
Secretary.



Commonwealth of Massachusetts.

TAX COMMISSIONER'S DEPARTMENT,
BOSTON, Jan. 22, 1894.

To the Honorable Senate and House of Representatives.

The Tax Commissioner and Commissioner of Corporations herewith submits to the Legislature his report of the proceedings of the department for the year ending Dec. 31, 1893.

The following tables exhibit a summary statement of results of the Corporation Tax Law for the current year :—

Whole Amount of Taxes assessed under Chapter 13, Public Statutes.

General list,		\$3,726,740 54
---------------	--	----------------

On Coal Mining, Quarrying and Oil Companies :—

May assessments,	\$1,600 97	
November assessments,	1,696 53	
		3,297 50

Foreign Railway Taxes :—

May assessments,	\$26,749 00	
November assessments,	26,749 00	
		53,498 00

Aggregate of assessments,		\$3,783,536 04
---------------------------	--	----------------

Taxes of 1893, paid to January, 1894 :—

General list,	\$3,668,408 49	
Under section 43, chapter 13, Pub. Stat.,	3,130 84	
Railway taxes,	29,373 00	
		\$3,700,912 33

Taxes of 1893, unpaid :—

General list,	\$58,332 05	
Mining taxes,	166 66	
Railway taxes,	24,125 00	
		82,623 71
		\$3,783,536 04

The following statement exhibits the outstanding taxes of corporations in the general list, unpaid at the end of last year, and the changes during the year:—

Taxes of 1882:—			
Outstanding Dec. 31, 1892,	.	.	\$366 72
Outstanding Dec. 31, 1893,	.	.	\$366 72
Taxes of 1885:—			
Outstanding Dec. 31, 1892,	.	.	\$197 96
Outstanding Dec. 31, 1893,	.	.	197 96
Taxes of 1887:—			
Outstanding Dec. 31, 1892,	.	.	\$1,310 22
Outstanding Dec. 31, 1893,	.	.	1,310 22
Taxes of 1888:—			
Outstanding Dec. 31, 1892,	.	.	\$2,082 97
Outstanding Dec. 31, 1893,	.	.	2,082 97
Taxes of 1889:—			
Outstanding Dec. 31, 1892,	.	.	\$8,155 62
Outstanding Dec. 31, 1893,	.	.	8,155 62
Taxes of 1890:—			
Outstanding Dec. 31, 1892,	.	.	\$8,225 88
Paid, . . . . .	.	.	1,978 67
Abated, . . . . .	.	.	3,957 33
Outstanding Dec. 31, 1893,	.	.	2,289 88
Taxes of 1891:—			
Outstanding Dec. 31, 1892,	.	.	\$4,468 99
Paid, . . . . .	.	.	871 89
Outstanding Dec. 31, 1893,	.	.	3,597 10
Taxes of 1892:—			
Outstanding Dec. 31, 1892,	.	.	\$53,879 48
Subsequent assessment, . . . . .	.	.	558 75
			<hr/>
			\$54,438 23
Paid, . . . . .	.	.	41,022 27
Abated, . . . . .	.	.	6,075 21
Outstanding Dec. 31, 1893,	.	.	7,340 75
Taxes of 1893:—			
Outstanding Dec. 31, 1893,	.	.	58,332 05
			<hr/>
Aggregate of unpaid taxes,	.	.	\$83,673 27

The amount accruing to the Commonwealth under the operation of the law for the current year is as follows : —

From General List Corporations : —

Net amount assessed,	\$3,726,740 54
Amount due to cities and towns,	2,835,011 44
<hr/>	
Balance accruing to the Commonwealth,	\$891,729 10
From corporations, under sections 43 and 46,	56,795 50
<hr/>	
Total amount accruing to the Commonwealth,	\$948,524 60

Of the amount of tax assessed the present year, the sum of \$2,835,011.44 has been paid, and will be payable under the terms of the law, to various cities and towns of the Commonwealth.

A table is appended, marked C, giving the amounts to which each city or town is entitled. As usual, a distribution was made on the twenty-ninth day of November, and certified in season to be offset against the amount due from the cities and towns, on account of the State tax, on the tenth day of December.

The amount collected at that date was,	\$3,452,836 06
The amount distributed was,	2,658,286 73
<hr/>	
The amount retained was,	\$794,549 33

The comparative valuation of the capital stock and real estate of the corporations during the years 1892 and 1893 is as follows : —

The total valuation of the capital stock of corporations : —

In 1893,	\$523,755,591 00
1892,	493,710,261 00
<hr/>	
Excess of 1893,	\$30,045,330 00

The valuation of real estate and machinery : —

In 1893,	\$311,548,290 00
1892,	279,811,815 00
<hr/>	
Excess of 1893,	\$31,736,475 00

The aggregate excess on which a tax was laid :—

In 1893,	\$243,582,089 00
1892,	231,905,191 00
	<hr/>
Excess of 1893,	\$11,676,898 00

The whole amount realized by the Commonwealth during the financial year ending Dec. 31, 1893, has been :—

From taxes of 1893 :—

General list distributed,	\$829,275 17
not distributed,	49,106 55
Mining list,	3,100 84
Railway taxes,	29,373 00
	<hr/>
	\$910,855 56

Taxes of previous years, collected in 1893 :—

General list,	\$17,353 33
Mining list and railway taxes,	24,625 83
	<hr/>
Total amount realized,	\$952,834 72

Whole amount paid by coal mining, quarrying and oil companies during the year ending Dec. 31, 1893, is as follows :—

Taxes of 1892 and previous years,	\$500 83
Taxes of 1893,	3,130 84
Railway taxes of 1893 and previous years,	53,498 00
	<hr/>
Aggregate of collections in 1893,	\$57,129 67

Whole amount of mining and foreign railway taxes assessed in 1893 :—

Taxes paid	\$32,503 84
unpaid Jan. 1, 1894,	24,291 66
	<hr/>
Total assessments,	\$56,795 50

The following table shows the annual average rate of taxation upon which business corporations have been taxed for the years 1864 to 1894, inclusive :—

YEAR.	Rate per M.	YEAR.	Rate per M.
1864,	\$16 66	1879,	\$12 78
1865,	17 56	1880,	15 35
1866,	14 83	1881,	14 78
1867,	16 67	1882,	15 28
1868,	13 12	1883,	14 98
1869,	15 52	1884,	15 95
1870,	15 44	1885,	14 14
1871,	14 84	1886,	14 48
1872,	14 53	1887,	15 06
1873,	14 49	1888,	14 68
1874,	15 51	1889,	14 72
1875,	14 68	1890,	14 84
1876,	12 80	1891,	14 50
1877,	12 84	1892,	14 88
1878,	12 54	1893,	15 30

The whole number of Massachusetts corporations and charters to which my attention has been directed the present year is 2,873.

Of this number, 238 have been dissolved by the Legislature; 29 have been dissolved by the courts; 14 have been sold or consolidated; 1 whose charter has expired by limitation, and 250 are new corporations which have been chartered or organized; leaving as the number of corporations and charters to be reported Dec. 31, 1893, 2,591.

The authorized net increase of capital in the State during the year is as follows:—

Corporations authorized by special act,	\$2,453,000 00
Under chapter 113, Public Statutes,	235,000 00
Under chapter 106, section 21, Public Statutes, . . .	10,675,200 00

Certificates of increase of capital by 67 companies:—

Under section 57, chapter 106, Public Statutes, . . .	9,765,900 00
	<u>\$23,129,100 00</u>

Certificates of reduction of capital by 19 companies:—

Under section 57, chapter 106, Public Statutes,	\$879,110 00
Dissolution by the Supreme Judicial Court,	4,886,800 00
	<u>5,765,910 00</u>

Net increase of capital,	\$17,363,190 00
----------------------------------	-----------------

The Board of Appeal was constituted by the appointment of the Hon. Luman T. Jeffs of the Council to serve with the Treasurer and Auditor.

The Board organized November 22 by the choice of Hon. George A. Marden as chairman, when the first session was held.

Since that time, seventy-one appeals by corporations have been heard, with the result indicated in the accompanying table.

There have been some appeals by towns, in many of which the action of the Board was requisite to sanction a transfer of credits from one town to another, where all parties were agreed, and the parties for whose stock credit was claimed were shown to be residents of the appellant towns.

APPEALS IN 1893.

Whole number of appeals from taxes of previous years,	4	
Whole number of appeals from taxes of 1893,	67	
	<hr/>	71
Abatements allowed,	59	
Abatements refused,	8	
Appeals continued,	4	
	<hr/>	71

A list of cases considered, with the result in each case, is appended, marked B.

TAXATION OF BANK SHARES.

Whole amount of tax on bank shares assessed,	\$1,689,231 09
Of which there was retained by towns on account of shares owned by residents,	\$594,767 91
And there was due and paid into the treasury, <u>1,094,463 18</u>	<u>\$1,689,231 09</u>
There was paid into and due to the treasury on account of tax of 1893,	\$1,094,463 18
There was certified due to cities and towns on account of tax of 1893 on bank shares, owned by residents,	\$403,591 71
There will be due to savings institutions,	146,112 99
Insurance companies,	34,725 84
Literary, scientific and charitable societies,	35,072 21
Accruing to the Commonwealth,	<u>474,960 43</u>
	<u>\$1,094,463 18</u>

Table D, annexed, shows the net amount of bank taxes distributed to each city and town. Those amounts will be somewhat modified by the final adjustment of disputed claims.

Table E shows the amount collected in each city or town having a bank, on account of shares held out of such place.

Both these tables exhibit the amounts as determined upon the evidence furnished by the returns as received at first, and are to be modified somewhat by the corrections established by evidence subsequently produced before the Board of Appeal.

SAVINGS BANK TAX.

[Pub. Stat., chap. 13, sect. 20.]

Under this law there has been assessed during the year : —

May assessments,	\$573,766 71
November assessments,	572,893 38
Massachusetts Hospital Life Insurance Company : —	
May assessments,	24,828 49
November assessments,	26,482 18
Total assessments,	<u>\$1,197,970 76</u>

INSURANCE PREMIUM TAX.

[Pub. Stat., chap. 13; 1887, chap. 283, and 1890, chap. 197.]

Under these laws there has been assessed during the year : —

On account of tax of 1893,	\$243,503 86
Total assessments,	<u>\$243,503 86</u>

The collections have been : —

On account of tax of 1893,	\$237,466 63
On account of tax of 1892,	3,285 43
Total collections,	<u>\$240,752 06</u>

The amount unpaid Jan. 1, 1894, was : —

On account of tax of 1893,	\$6,037 23
On account of tax of 1892,	349 53
On account of tax of 1891,	123 54
Total unpaid,	<u>\$6,510 30</u>

LIFE INSURANCE EXCISE.

[Pub. Stat., chap. 13.]

Under this law there has been assessed during the year, . \$142,805 27

The collections have been : —

On account of tax of 1893,	\$142,805 27
--------------------------------------	--------------

The amount unpaid Jan. 1, 1894, was : —

On account of tax of 1880,	2,150 73
Total unpaid,	<u>2,150 73</u>

SPECIAL LICENSE INSURANCE TAX.

[Acts of 1887, chap. 214, sect. 83.]

Under this law there has been assessed during the year,	\$3,228 56
Total collections,	<u>\$3,228 56</u>

GENERAL CORPORATION LAW.

During the year the commissioner has examined 2,895 certificates, of which 335 required a re-examination after errors had been corrected, and 22 were examined three times.

Five hundred and twenty-two of these were certificates of organization (including 32 examined twice and 4 three times), of which 435 had their certificates finally approved.

Two abandoned their organizations.

Thirty-four have been refused approval upon legal grounds, leaving 15 which have not yet presented their papers for re-examination and approval.

Three disapproved in 1892 have been approved.

The whole number of certificates presented and examined, including those presented as substitutes for certificates disapproved, is as follows :—

Public Statutes, chapter 40, section 16,	4
chapter 106, section 21,	248
section 31,	1
section 46,	214
section 54,	2,064
section 56,	75
section 57,	19
chapter 115, section 4,	232
section 13,	1
chapter 117, section 4,	2
Acts of 1887, chapter 404,	33
Acts of 1888, chapter 134,	2
Total,	<u>2,895</u>

One hundred and eighty-five corporations have completed their capital stock by transfer of property, under section 48, chapter 106; Public Statutes.

Appended to Table A is a list of the names of seventeen corporations which have been authorized to change their names, under provisions of chapter 360, Acts of 1891.

Pursuant to the provisions of section 3 of chapter 473, Acts of 1893, the Bay State Gas Company, on the twenty-seventh day of November, 1893, surrendered to the Commissioner of Corporations the obligation for four million five hundred thou-

sand dollars mentioned in said section, purporting to be cancelled and discharged.

At the last two sessions of the Legislature, 1,002 corporations were dissolved. There are some two hundred more which it will be for the convenience of this department to have dissolved. I respectfully ask the action of the Legislature thereon.

I have been requested by the association of Massachusetts assessors to include in my report a statement showing the valuation of the various descriptions of property and franchises from which the revenues of the Commonwealth and of the various municipalities are derived, and the amounts assessed thereon by taxation.

The following table is believed to be substantially correct : —

	Valuation of Real Estate.	Valuation of Personal Estate.	Tax on Real Estate.	Tax on Personal Estate.
Real Estate by Assessors, . . .	\$1,839,663,813	—	\$26,647,153	—
Personal Estate by Assessors, . . .	—	\$588,675,216	—	\$8,411,016
Tax on Polls by Assessors, . . .	—	—	—	1,339,123
Corporate Taxable Excess, . . .	—	243,582,089	—	3,726,740
Bank Stock Excess, . . .	—	77,618,212	—	474,960
Savings Bank Deposits, Taxable, . . .	—	228,730,018	—	1,143,650
Mass. Hospital Life Ins. Company, . . .	—	10,862,137	—	54,310
Life Insurance Values, . . .	—	57,122,117	—	142,805
Insurance Premiums, . . .	—	13,872,108	—	246,732
Foreign Railways, . . .	—	53,408,820	—	53,408

Total assessments, \$44,311,451.00.

The tax on the \$77,618,212 bank stock excess, besides the \$474,960 accruing to the Commonwealth, is distributed to certain insurance companies, charitable institutions and savings banks, according to law.

FOREIGN CORPORATIONS.

By chapter 330 of the Acts of 1884, any foreign corporation having a usual place of business in this Commonwealth is required to appoint the Commissioner of Corporations its attorney, upon whom all lawful processes in any action or proceeding against it may be served; and also to file with the Commissioner a copy of its charter or certificate of organization, and a statement in regard to the amount and the payment of its capital stock.

Two thousand four hundred and seventy-nine complied with these requirements, 267 having been filed the present year.

The total number of legal processes that have been served upon the commissioner as attorney under the provisions of this statute is 2,517.

Of this number 578 were served during the year.

By chapter 343, Acts of 1891, foreign corporations, excepting railroad companies, mining and manufacturing companies actually conducting their mining and manufacturing operations wholly without the Commonwealth, and those foreign corporations which are required to make annual returns to other officers of the Commonwealth, are required annually in the month of March to file a certificate of condition in the office of the Secretary of the Commonwealth.

Six hundred and eighteen companies have complied with this statute.

It is believed that nearly all which have retained a place of business here, and are embraced within the terms of the statute, have complied therewith.

MUNICIPAL ASSETS AND LIABILITIES.

Ships and Vessels.

By the provisions of sections 8, 9 and 10 of chapter 11, Public Statutes, ships and vessels engaged in the foreign carrying trade, above the net yearly income, are exempt from taxation.

Table F shows the valuation of such property, as returned to the assessors, to be \$886,303; the net income, \$46,291; taxable loss, \$840,012; and the amount refunded to cities and towns, \$11,734.01.

Table G contains tabulated results of returns received from all the cities and towns in the State, in substantially the same form as last year.

Hull and New Salem have failed to make returns, although repeated requests have been made.

The same form of statement has been continued, as it furnishes opportunity for comparison with statements of previous years, and because, on the whole, it exhibits fairly the financial condition of municipalities.

Table H has been prepared to show the percentage of debt to valuation for purposes of local taxation, and a column has been added to give sinking funds where they exist.

In calculating these percentages, trust funds have been omitted from the amount of debts in those towns where there is an asset of the same character to the amount of such asset.

For convenience of comparison, I have added to the tables a statement (Table I) of the indebtedness of the several municipalities for the years 1872, 1875, 1878 and 1893. In this table sinking funds and trust funds, to the extent of assets held, have been deducted from the outstanding debt of each municipality for all the years.

The year 1872 was the commencement of the present system of reporting assets and liabilities.

Upon comparing the tables for the past two years, it appears that 150 towns have diminished their net debt, 111 towns have increased it and 23 towns have neither increased nor diminished.

Sixty-eight towns which had no debt last year have no debt this year; 78 towns have no debt this year, against 79 which were in like situation last year.

The percentage of net debt has increased in 93 towns.

A synopsis of the aggregate valuation by the local assessors, aggregate net debt of municipalities and percentage of same is herewith given for the years 1871 to 1893, inclusive:—

YEAR.	Aggregate Valuation	Aggregate Net Debt.	Percentage.
1871,	\$1,497,851,686	\$39,421,298	.026
1872,	1,696,599,969	45,221,745	.026
1873,	1,763,429,990	53,380,118	.030
1874,	1,831,601,165	64,904,069	.035
1875,	1,840,792,728	71,784,006	.038
1876,	1,769,359,431	72,165,156	.040
1877,	1,668,226,792	72,049,685	.043
1878,	1,568,988,210	68,864,685	.043
1879,	1,529,521,014	67,728,557	.044
1880,	1,584,756,802	68,512,929	.043
1881,	1,648,239,976	65,408,691	.039
1882,	1,684,213,423	62,782,507	.037
1883,	1,731,297,061	63,413,128	.036
1884,	1,756,879,778	63,595,568	.036
1885,	1,782,349,143	63,306,213	.035
1886,	1,847,531,422	63,585,220	.034
1887,	1,932,548,807	64,675,061	.033
1888,	1,992,804,101	65,586,603	.032
1889,	2,072,170,872	66,502,030	.032
1890,	2,154,134,626	70,742,786	.032
1891,	2,245,042,273	73,066,660	.032
1892,	2,333,025,090	76,483,323	.032
1893,	2,428,339,029	80,125,652	.032

The gross interest-bearing debt of municipalities of the State was \$121,063,143 on the first day of May, 1893.

If we assume the rate of interest to average 4 per cent., which is a safe average, the amount raised by taxation for interest alone, in 1893, was \$4,842,525.

The aggregate net debt of the municipalities of the State for 1892 was \$76,483,323; and for 1893, \$80,125,652; showing an increase of \$3,642,329.

The aggregate local assessment of taxes for State, town and county purposes in 1893 was \$36,397,292, as reported by the secretary. Of this, \$2,500,000 was State tax, and \$2,300,377 county tax, leaving \$31,596,915 as the total local assessment for municipal purposes; being 86 per cent. of the aggregate tax.

The total amount of sinking funds reported last year was \$36,568,060; this year it is \$36,978,076, an increase of \$410,016.

The gross debt for water works is \$41,813,388; the amount of water sinking funds reported is \$11,441,586, leaving \$30,371,802 net water debt, or 37 per cent. of net indebted-

ness. Brookline, being unable to state the amount of water sinking fund, is not included in this statement.

Chapter 133 of the Acts of the year 1882 provides that cities and towns required to establish a sinking fund for the payment of their indebtedness may, instead thereof, provide for the payment of such indebtedness in such annual proportional payments as will extinguish the same within the time required by law.

Many towns, doubtless, have heretofore pursued the policy authorized by this act. Such returns as have been received are given in Table H.

Steam Boilers.

Table K contains the result of returns under the requirements of Acts of 1873, chapter 321, tabulated as in previous years.

New Salem has failed to make return.

Exempted Property.

Table L contains a tabulated statement of the facts contained in the returns received, in accordance with the requirements of Acts of 1874, chapter 227.

Boxford, Gosnold, Hamilton, New Salem and Washington have failed to comply with the law, although repeated requests have been made. The importance of full and accurate returns of this character is felt very seriously from their want when examination is made into the effect of the tax laws.

Property held for Literary, Benevolent, Charitable and Scientific Purposes.

Abstracts of the returns received under the provisions of chapter 217 of the Acts of the year 1882 will be found in Table M, showing the aggregate value of real estate to be \$33,473,107, and of personal estate, \$32,983,463; total, \$66,456,570; showing also the income of the several corporations for the year ending May 1, 1892, \$4,384,358, and the expenditures, \$9,080,094.

Respectfully submitted,

CHAS. ENDICOTT,

Tax Commissioner.

TABLE A.

CORPORATIONS EXISTING UNDER AUTHORITY OF THIS COMMON-WEALTH DEC. 31, 1893, AND SUBJECT TO TAXATION UNDER CHAPTER 13, PUBLIC STATUTES.

- A. B. Noyes & Co. Corporation. Georgetown. Organization certified November 24, 1888. Pub. Stat., c. 106.
- A. C. Dutton Lumber Company. Springfield. Organization certified November 10, 1893. Pub. Stat., c. 106.
- A. C. Fairbanks Company, The, Boston. Organization certified July 29, 1892. Pub. Stat., c. 106.
- A. D. Puffer and Sons Manufacturing Company, Boston. Organization certified October 23, 1885. Pub. Stat., c. 106.
- A. F. Bemis Hat Company, Foxborough. Organization certified July 2, 1889. Pub. Stat., c. 106.
- A. F. Towle & Son Company, Greenfield. Organization certified December 5, 1882. Pub. Stat., c. 106.
- A. Jus Johnson Company, Chelsea. Organization certified January 9, 1891. Pub. Stat., c. 106.
- A. L. Tribble Company, The, Boston. Organization certified August 9, 1890. Pub. Stat., c. 106.
- A. M. Gardner Hardware Company, Boston. Organization certified October 7, 1889. Pub. Stat., c. 106.
- A. M. McPhail Piano Company, Boston. Organization certified February 16, 1891. Pub. Stat., c. 106.
- A. M. Richards Building Moving Company, Boston. Organization certified November 12, 1891. Pub. Stat., c. 106.
- A. S. Lowell Company, Worcester. Organization certified July 31, 1889. Pub. Stat., c. 106.
- A. S. Rogers Shoe Company, Salem. Organization certified March 27, 1890. Pub. Stat., c. 106.
- A. Storrs and Bement Company, Boston. Organization certified June 7, 1884. Pub. Stat., c. 106.
- A. T. Stearns Lumber Company, The, Boston. Organization certified February 28, 1883. Pub. Stat., c. 106.

- A. W. Clapp Company, Boston. Organization certified July 18, 1891. Pub. Stat., c. 106.
- A. W. Eaton Paper Company, Lee. Organization certified January 24, 1893. Pub. Stat., c. 106.
- A. W. Strauss Paint and Varnish Company, Boston. Organization certified December 21, 1893. Pub. Stat., c. 106.
- Abbot Spinner Company, The, Boston. Organization certified November 6, 1884. Pub. Stat., c. 106.
- Abbott Slipper Company, The, Lynn. Organization certified March 30, 1891. Pub. Stat., c. 106.
- Abbott's Menthol Plaster Company, Worcester. Organization certified January 31, 1891. Pub. Stat., c. 106.
- Abington Electric Light and Power Company, Abington. Organization certified January 3, 1889. Pub. Stat., c. 106.
- Abington Tack and Machine Association, Abington. Organization certified June 1, 1876. 1870, c. 224.
- Abram French Company, Boston. Organization certified February 24, 1891. Pub. Stat., c. 106.
- Acushnet Co-operative Association, New Bedford. Organization certified November 9, 1867, under 1866, c. 290.
- Acushnet Mills Corporation, New Bedford. Organization certified December 22, 1881. 1870, c. 224.
- Acworth Manufacturing Company, Oxford. Organization certified November 1, 1890. Pub. Stat., c. 106.
- Adams & Odell Incorporated, Boston. Organization certified April 17, 1893. Pub. Stat., c. 106.
- Adams Brothers Manufacturing Company, Adams. Organization certified May 7, 1891. Pub. Stat., c. 106.
- Adams Drug Company, Boston. Organization certified October 6, 1892. Pub. Stat., c. 106.
- Adams Electric Light and Power Company, Adams. Organization certified December 10, 1887. Pub. Stat., c. 106.
- Adams Gas Light Company, South Adams. Organization certified November 13, 1860.
- Adelphi Rink Corporation, New Bedford. Organization certified December 15, 1892. Pub. Stat., c. 106.
- Advertiser Newspaper Company, Boston. Organization certified April 30, 1888. Pub. Stat., c. 106.
- Ætna Knitting Company, Worcester. Organization certified February 11, 1891. Pub. Stat., c. 106.
- Ætna Mills, Watertown. Chartered 1864, c. 33.
- Ætna Rubber Mills, Boston. Organization certified July 3, 1874.
- Agawam Company, Agawam. Organization certified June 3, 1857.

- Agawam Farm Company, Wareham. Organization certified October 28, 1891. Pub. Stat., c. 106.
- Agawam Manufacturing Company, Springfield. Organization certified April 28, 1887. Pub. Stat., c. 106.
- Agawam Paper Company, West Springfield. Organization certified June 14, 1859.
- Albany Street Freight Railway Company, Boston. Chartered 1868, c. 97.
- Albemarle Slate Company, The, Boston. Organization certified June 3, 1880. 1870, c. 224.
- Albert Field Tack Company, Taunton. Chartered 1869, c. 376.
- Albertson Marble Company, The, Worcester. Organization certified June 4, 1890. Pub. Stat., c. 106.
- Albion Paper Company, Holyoke. Organization certified December 20, 1869.
- Alcazar Music Hall Company, The, Boston. Organization certified October 5, 1893. Pub. Stat., c. 106.
- Algonquin Printing Company, Fall River. Organization certified June 24, 1891. Pub. Stat., c. 106.
- Allen and Endicott Building Company, The, Cambridge. Organization certified June 30, 1890. Pub. Stat., c. 106.
- Allen & Rowell Company, The, Boston. Organization certified December 18, 1889. Pub. Stat., c. 106.
- Allen Fan Company, Braintree. Organization certified July 28, 1892. Pub. Stat., c. 106.
- Allen Gymnasium Company, The, Boston. Organization certified June 28, 1886. Pub. Stat., c. 115.
- Allen Lane Company, Boston. Organization certified December 18, 1893. Pub. Stat., c. 106.
- Allerton Building Company, Marblehead. Chartered 1889, c. 2.
- Allston Boot and Shoe Company, Boston. Organization certified January 16, 1891. Pub. Stat., c. 106.
- Alpha Coöperative Manufacturing Corporation, The, Boston. Organization certified May 4, 1891. Pub. Stat., c. 106.
- Alta Manufacturing Company, Boston. Organization certified March 16, 1886. Pub. Stat., c. 106.
- Altamonte Company, Boston. Organization certified August 18, 1885. Pub. Stat., c. 106.
- American Bedstead Company, The, Westborough. Organization certified December 14, 1892. Pub. Stat., c. 106.
- American Bell Telephone Company, Boston. Organization certified April 17, 1880. 1880, c. 117.

American Bolt Company, Lowell. Organization certified December 23, 1880. 1870, c. 224.

American Casket Hardware Company, The, Westfield. Organization certified July 7, 1891. Pub. Stat., c. 106.

American Cigar Company, Westfield. Organization certified July 14, 1873.

American Citizen Company, Boston. Organization certified February 15, 1888. Pub. Stat., c. 106; 1891, c. 360.

American Collection Agency, Boston. Organization certified June 16, 1886. Pub. Stat., c. 106.

American Confectionery Company, Boston. Organization certified October 6, 1888. Pub. Stat., c. 106.

American Cultivator Publishing Company, Boston. Organization certified January 29, 1884. Pub. Stat., c. 106.

American Dry Plate Company, The, Worcester. Organization certified October 3, 1891. Pub. Stat., c. 106.

American Fire Hose Manufacturing Company, Chelsea. Organization certified November 30, 1880. 1870, c. 224.

American Gospel Publishing Society, The, Boston. Organization certified April 5, 1893. Pub. Stat., c. 106.

American Insurance Company, Boston. Chartered 1818, c. 15.

American Landlords' Liability Insurance Company, Boston. Chartered 1888, c. 205.

American Linen Company, Fall River. Chartered 1853, c. 92.

American Loan and Trust Company, Boston. Chartered 1881, c. 80.

American Mica Company, Boston. Organization certified July 28, 1892. Pub. Stat., c. 106.

American Net and Twine Company, Boston. Organization certified November 13, 1880. 1870, c. 224.

American Optical Company, Southbridge. Organization certified March 15, 1869. Reorganized February 15, 1871. 1870, c. 224, § 12.

American Pad & Paper Company, The, Holyoke. Organization certified February 27, 1888. Pub. Stat., c. 106.

American Paper Bag Company, Boston. Organization certified August 12, 1880. 1870, c. 224.

American Powder Mills, The, Boston. Organization certified September 13, 1883. Pub. Stat., c. 106.

American Press Association of Massachusetts, Boston. Organization certified November 12, 1892. Pub. Stat., c. 106.

- American Printing Company, The, Fall River. Organization certified February 2, 1880. 1870, c. 224.
- American Publishing Company, The, Lawrence. Organization certified June 18, 1892. Pub. Stat., c. 106.
- American Rapid Telegraph Company of Massachusetts, Boston. Organization certified December 16, 1881. 1870, c. 224.
- American Rubber Company, Boston. Organization certified July 30, 1878. 1870, c. 224.
- American Steam Gauge Company, Boston. Chartered 1854, c. 86.
- American Telephone and Telegraph Company, New York.
- American Telephone and Telegraph Company of Massachusetts, Boston. Organization certified September 20, 1886. Pub. Stat., c. 106.
- American Tool and Machine Company, Boston. Organization certified October 4, 1864.
- American Tube Works, Somerville. Organization certified April 29, 1852.
- American Waltham Watch Company, Waltham. Chartered 1854, c. 123. 1885, c. 26.
- American Whip Company, Westfield. Organization certified January 11, 1870, under Gen. Stat., c. 61.
- Ames Manufacturing Company, Springfield. Chartered 1834, c. 31.
- Ames Plow Company, Boston. Organization certified February 24, 1864.
- Ames Sword Company, Boston. Organization certified May 14, 1881. 1870, c. 224.
- Amesbury and Salisbury Gas Company, Amesbury. Assessment certified August 4, 1860.
- Amesbury Building Corporation, The, Amesbury. Organization certified December 10, 1889. Pub. Stat., c. 106.
- Amesbury Carriage Company, The, Amesbury. Organization certified December 10, 1889. Pub. Stat., c. 106.
- Amesbury Electric Light, Heat & Power Company, Amesbury. Organization certified May 28, 1886. Pub. Stat., c. 106. 1891, c. 360.
- Amesbury Opera House Company, The, Amesbury. Organization certified May 12, 1891. Pub. Stat., c. 106.
- Amesbury Shoe Company, The, Newburyport. Organization certified March 3, 1891. Pub. Stat., c. 106. 1891, c. 360.
- Amherst Co-operative Creamery Association, The, Amherst. Organization certified June 23, 1882. Pub. Stat., c. 106.
- Amherst Gas Company, The, Amherst. Organization certified January 17, 1878. 1870, c. 224.
- Amherst Water Company, Amherst. Chartered 1880, c. 179.

- Andover Co-operative Creamery Association, The, Andover. Organization certified June 19, 1889. Pub. Stat., c. 106.
- Andover Electric Company, The, Andover. Organization certified May 2, 1888. Pub. Stat., c. 106.
- Andover Gas Light Company, Andover. Organization certified September 26, 1889. Pub. Stat., c. 106.
- Andover Press (Limited), The, Andover. Organization certified September 14, 1887. Pub. Stat., c. 106.
- Andover Review Company, The, Andover. Organization certified December 5, 1883. Pub. Stat., c. 106.
- Angier Chemical Company, The, Newton. Organization certified February 29, 1888. Pub. Stat., c. 106.
- Annawan Manufactory, Fall River. Chartered 1825.
- Anthony and Cushman Tack Company, Taunton. Organization certified September 26, 1884. Pub. Stat., c. 106.
- Appleton Company, Lowell. Chartered 1828. 1827, c. 45.
- Appleton Shoe Company, The, Boston. Organization certified August 2, 1892. Pub. Stat., c. 106.
- Apsley Rubber Company, Hudson. Organization certified February 29, 1892. Pub. Stat., c. 106.
- Archibald Wheel Company, Lawrence. Organization certified December 27, 1871.
- Arena Newspaper Company, Lowell. Organization certified July 24, 1891. Pub. Stat., c. 106.
- Arlington Co-operative Association, The, Lawrence. Organization certified July 8, 1884. Pub. Stat., c. 106.
- Arlington Gas Light Company, Arlington. Chartered 1854, c. 207. 1867, c. 221.
- Arlington Hotel Company, The, Boston. Organization certified October 22, 1892. Pub. Stat., c. 106.
- Arlington Mills, Lawrence. Organization certified February 20, 1865. 1875, c. 1.
- Arms Manufacturing Company, The, Deerfield. Organization certified May 21, 1888. Pub. Stat., c. 106.
- Armstrong Transfer Express Company, Boston. Organization certified October 26, 1881. 1870, c. 224.
- Arnold Print Works, Adams. Organization certified October 10, 1876.
- Arthur C. King Company, Worcester. Organization certified July 7, 1893. Pub. Stat., c. 106.
- Arthur Treat Company, Boston. Organization certified March 14, 1892. Pub. Stat., c. 106.
- Ashburnham Reservoir Company, Ashburnham. Chartered 1853, c. 268.

- Ashby Reservoir Company, Ashby. Chartered 1869, c. 225.
- Ashfield Co-operative Creamery Association, The, Ashfield. Organization certified November 5, 1889. Pub. Stat., c. 106.
- Assabet Manufacturing Company, Sudbury and Boston. Organization certified September 11, 1862.
- Atherton Machine Company, Tewksbury. Organization certified December 31, 1884. Pub. Stat., c. 106.
- Atherton Paint Company, The, Worcester. Organization certified October 5, 1891. Pub. Stat., c. 106.
- Athol Gas and Electric Company, Athol. Organization certified February 25, 1891. Pub. Stat., c. 106.
- Athol Machine Company, The, Athol. Organization certified June 4, 1868.
- Athol Reed & Rattan Company, Athol. Organization certified June 3, 1890. Pub. Stat., c. 106.
- Athol Water Company, Athol. Chartered 1877, c. 121.
- Atkinson Coal Company, Newburyport. Organization certified April 16, 1891. Pub. Stat., c. 106.
- Atlantic Cotton Mills, Lawrence. Chartered 1846, c. 7.
- Atlantic Glue Company, Lynn. Organization certified February 9, 1887. Pub. Stat., c. 106. 1891, c. 360.
- Atlantic News Company, Boston. Organization certified December 21, 1893. Pub. Stat., c. 106.
- Atlantic Novelty Manufacturing Company, Boston. Organization certified April 26, 1893. Pub. Stat., c. 106.
- Atlantic Telegraph Company of Massachusetts, Boston. Organization certified December 28, 1885. Pub. Stat., c. 106.
- Atlantic Wharf Company, Gloucester. Organization confirmed by Acts of 1888, c. 140.
- Atlantic Works, East Boston. Chartered 1853, c. 271.
- Atlas Brokerage Company, The, Boston. Organization certified July 8, 1893. Pub. Stat., c. 106.
- Atlas Pulp Company, Springfield. Organization certified March 30, 1885. Pub. Stat., c. 106.
- Atlas Tack Corporation, Boston. Organization certified April 21, 1891. Pub. Stat., c. 106.
- Attleborough Branch Railroad Company, Attleborough. Chartered 1870, c. 100.
- Attleborough, North Attleborough and Wrentham Street Railway Company, Attleborough. Organization certified June 24, 1889. Pub. Stat., c. 113.
- Auburn Mills Company, Auburn. Organization certified June 30, 1892. Pub. Stat., c. 106.

- Austin Brothers Company, The, Westfield. Organization certified April 16, 1892. Pub. Stat., c. 106.
- Austin C. Wellington Coal Company, Boston. Organization certified May 7, 1881. 1870, c. 224.
- Automatic Winder Company, Boston. Organization certified March 17, 1891. Pub. Stat., c. 106.
- Ayer Furniture Company, The, Ayer. Organization certified January 22, 1883. 1870, c. 224.
- B. F. Nichols Belting Company, Holyoke. Organization certified January 13, 1891. Pub. Stat., c. 106.
- B. F. Sturtevant Company, Boston. Organization certified May 29, 1890. Pub. Stat., c. 106.
- B. H. Woodsum Company, Braintree. Organization certified January 23, 1893. Pub. Stat., c. 106.
- B. L. Bragg Company, The, Springfield. Organization certified February 5, 1892. Pub. Stat., c. 106.
- B. M. C. Durfee Safe Deposit and Trust Company, Fall River. Chartered 1887, c. 85.
- B. W. Fellows Machine Company, Beverly. Organization certified June 24, 1892. Pub. Stat., c. 106.
- Babcock Varnish Company, The, Boston. Organization certified March 25, 1890. Pub. Stat., c. 106.
- Bacon Paper Company, The, Boston. Organization certified August 9, 1882. Pub. Stat., c. 106.
- Bailey Weston Company, Boston. Organization certified September 5, 1890. Pub. Stat., c. 106.
- Baker and Gay Company, Beverly. Organization certified April 9, 1892. Pub. Stat., c. 106.
- Baker-Hunnewell Co., Cambridge. Organization certified May 2, 1893. Pub. Stat., c. 106.
- Baker Telephone Index and Tablet Company, The, Lowell. Organization certified September 24, 1891. Pub. Stat., c. 106.
- Baker's Pond and Drain Fishing Company, (South) Yarmouth. Chartered 1858, c. 65.
- Baltimore and Ohio Telegraph Company, Boston. Organization certified June 25, 1884. Pub. Stat., c. 106.
- Banister Carley Company, The, Northampton. Organization certified July 28, 1892. Pub. Stat., c. 106.
- Banker and Tradesman Company, Boston. Organization certified August 30, 1890. Pub. Stat., c. 106.
- Bankers and Merchants Telegraph Company of Massachusetts, The, Boston. Organization certified November 3, 1883. Pub. Stat., c. 106.

- Barbour Stockwell Company, Cambridge. Organization certified May 27, 1893. Pub. Stat., c. 106.
- Barnaby Manufacturing Company, Fall River. Organization certified April 22, 1882. Pub. Stat., c. 106.
- Barnard Manufacturing Company, Fall River. Organization certified June 30, 1874.
- Barnard Sumner & Putnam Company, Worcester. Organization certified January 29, 1892. Pub. Stat., c. 106.
- Barre Hotel Company, The, Barre. Organization certified June 22, 1888. Pub. Stat., c. 106.
- Bartlett Automatic Elevator Gate Company, The, Springfield. Organization certified May 16, 1890. Pub. Stat., c. 106.
- Battery Wharf Store Company, Boston. Organization certified December 22, 1891. Pub. Stat., c. 106.
- Bay State Belting Company, Boston. Organization certified December 26, 1884. Pub. Stat., c. 106.
- Bay State Biscuit Company, The, Worcester. Organization certified November 4, 1892. Pub. Stat., c. 106.
- Bay State Brick Company, Boston. Organization certified July 2, 1863. Reorganized May 12, 1871. 1870, c. 224, § 12.
- Bay State Coal Company, Worcester. Organization certified June 27, 1889. Pub. Stat., c. 106.
- Bay State Co-operative Creamery Association, The, Amherst. Organization certified January 8, 1889. Pub. Stat., c. 106.
- Bay State Cordage Co., Newburyport. Organization certified December 1, 1892. Pub. Stat., c. 106.
- Bay State Corset Company, Springfield. Organization certified July 19, 1890. Pub. Stat., c. 106.
- Bay State Gas Company, The, Boston. Organization certified December 2, 1884. Pub. Stat., c. 106.
- Bay State Gold Mining Company, Boston. Organization certified January 14, 1867.
- Bay State House, Proprietors of the, Worcester. Chartered 1853, c. 341. 1856, c. 175.
- Bay State Ice Company, Boston. Organization certified May 25, 1889. Pub. Stat., c. 106.
- Bay State Iron Company, Boston. Chartered 1850, c. 26.
- Bay State Leather Coat Manufacturing Company, The, Boston. Organization certified September 19, 1891. Pub. Stat., c. 106.
- Bay State Metal Works, Cambridge. Organization certified May 10, 1893. Pub. Stat., c. 106.
- Bay State Paper Box Company, Worcester. Organization certified January 13, 1892. Pub. Stat., c. 106.

- Bay State Shoe and Leather Company, Worcester. Organization certified May 8, 1866.
- Bay State Trust Company, Boston. Chartered 1887, c. 150.
- Bay State Watch Case Company, Boston. Organization certified May 6, 1885. Pub. Stat., c. 106.
- Bay State Whip Company, Westfield. Organization certified February 7, 1888. Pub. Stat., c. 106.
- Bay State Worsted Company, The, Worcester. Organization certified March 30, 1891. Pub. Stat., c. 106.
- Beach and Clarridge Company, Boston. Organization certified June 9, 1893. Pub. Stat., c. 106.
- Beacon Cycle Manufacturing Company, Westborough. Organization certified March 23, 1892. Pub. Stat., c. 106.
- Beacon Oil Company, Boston. Organization certified January 9, 1880. 1870, c. 224.
- Beacon Publishing Company, The, Boston. Organization certified February 5, 1884. Pub. Stat., c. 106.
- Beacon Shoe Manufacturing Company, Boston. Organization certified January 31, 1890. Pub. Stat., c. 106.
- Beacon Trust Company, Boston. Chartered 1892, c. 395.
- Beattie Zinc Works Company, Reading. Organization certified January 12, 1893. Pub. Stat., c. 106.
- Bed Rock Emery Wheel Company, Gloucester. Organization certified July 5, 1888. Pub. Stat., c. 106.
- Bedford Lumber and Manufacturing Company, Bedford. Organization certified May 21, 1891. Pub. Stat., c. 106.
- Beebe and Holbrook Company, The, Holyoke. Organization certified January 26, 1878. 1870, c. 224.
- Belcher and Taylor Agricultural Tool Company, Chicopee. Organization certified November 25, 1864.
- Belchertown Co-operative Creamery, Association, Belchertown. Organization certified December 24, 1889. Pub. Stat., c. 106.
- Bell Telephone Company, Boston. Organization certified July 30, 1878. 1870, c. 224.
- Belmont Manufacturing Company, Fall River. Organization certified December 22, 1893. Pub. Stat., c. 106.
- Belvidere Woolen Manufacturing Company, Lowell. Chartered 1834, c. 133.
- Bemis and Call Hardware and Tool Company, Springfield. Organization certified June 5, 1855.
- Bennett Manufacturing Corporation, The, New Bedford. Organization certified March 7, 1889. Pub. Stat., c. 106.
- Bent Brothers Company, Wayland. Organization certified February 24, 1893. Pub. Stat., c. 106.

- Beoli Company, The, Fitchburg. Organization certified July 12, 1893. Pub. Stat., c. 106.
- Berkeley House Company, Boston. Chartered 1871, c. 19.
- Berkshire Cotton Manufacturing Company, Adams. Organization certified August 29, 1889. Pub. Stat., c. 106.
- Berkshire Courier Company, Great Barrington. Organization certified February 24, 1891. Pub. Stat., c. 106.
- Berkshire Creamery, Co-operative Association, Sandisfield. Organization certified December 3, 1886. Pub. Stat., c. 106.
- Berkshire Electric Light, Heat & Power Co., The, Monterey. Organization certified December 12, 1893. Pub. Stat., c. 106.
- Berkshire Glass Sand Company, The, Cheshire. Organization certified November 15, 1879. 1870, c. 224.
- Berkshire Hills Co-operative Creamery Association, Monterey. Organization certified March 1, 1887. Pub. Stat., c. 106.
- Berkshire Ore Company, Richmond. Organization certified August 11, 1885. Pub. Stat., c. 106.
- Berkshire Overall Company, Pittsfield. Organization certified January 4, 1881. 1870, c. 224.
- Berkshire Railroad Company, Stockbridge. Chartered 1837, c. 162.
- Berkshire Tack Company, The, Pittsfield. Organization certified March 18, 1890. Pub. Stat., c. 106.
- Berkshire Water Company, Lee. Chartered 1880, c. 127. 1881, c. 81.
- Berkshire Woolen Company, Great Barrington. Chartered 1836, c. 54.
- Berlin Falls Fibre Company, The, Boston. Organization certified June 16, 1893. Pub. Stat., c. 106.
- Beverly and Danvers Street Railway Company, Beverly. Organization certified May 27, 1889. Pub. Stat., c. 113.
- Beverly Building Association, The, Beverly. Organization certified July 16, 1889. Pub. Stat., c. 106.
- Beverly Co-operative Association, Beverly. Organization certified March 5, 1879. 1870, c. 224.
- Beverly Farms Boot and Shoe Company, The, Beverly. Organization certified June 13, 1888. Pub. Stat., c. 106.
- Beverly Gas and Electric Company, Beverly. Organization certified June 15, 1859. 1891, c. 360.
- Beverly Marine Railway, Beverly. Chartered 1853, c. 37. 1892, c. 205.
- Bigelow Carpet Company, Clinton. Chartered 1854, c. 89.
- Bigelow Lithographic Company, Springfield. Organization certified August 13, 1892. Pub. Stat., c. 106.

Black Rock Hotel Company, Cohasset. Organization certified October 21, 1889. Pub. Stat., c. 106.

Blackstone Valley Co-operative Creamery Company, Uxbridge. Organization certified November 6, 1890. Pub. Stat., c. 106.

Blair Camera Company, Boston. Organization certified January 5, 1882. 1886, c. 43.

Blair Manufacturing Company, The, Springfield. Organization certified July 23, 1884. Pub. Stat., c. 106.

Blake Manufacturing Company, Springfield. Organization certified February 10, 1892. Pub. Stat., c. 106.

Bleak House Association, Dennis. Organization certified November 1, 1888. Pub. Stat., c. 106.

Blue Hill Electric Company, The, Canton. Organization certified August 30, 1889. Pub. Stat., c. 106.

Boott Cotton Mills, Lowell. Chartered 1835, c. 74.

Border City Hotel Company, Fall River. Organization certified April 14, 1888. Pub. Stat., c. 106.

Border City Manufacturing Company, Fall River. Organization certified February 28, 1880. 1870, c. 224.

Boston Advertising Company, Boston. Organization certified July 16, 1888. Pub. Stat., c. 106.

Boston and Albany Railroad Company, Boston. Chartered 1867, c. 270. 1869, c. 461.

Boston and Bangor Steamship Company, Boston. Organization certified July 6, 1875. 1882, c. 13.

Boston and Chelsea Railroad Company, Boston. Chartered 1854, c. 445.

Boston and Gloucester Steamboat Company, The, Boston. Organization certified April 2, 1883. Pub. Stat., c. 106.

Boston and Lowell Railroad Corporation, Boston. Chartered 1830, c. 4. 1881, c. 98.

Boston and Machias Steamship Company, Boston. Organization certified June 16, 1892. Pub. Stat., c. 106.

Boston and Maine Railroad, Boston. Chartered 1833, c. 109; 1837, c. 113; 1839, c. 82; 1841, c. 56; 1843, c. 90.

Boston and Philadelphia Steamship Company, Boston. Chartered 1873, c. 46.

Boston and Providence Railroad Corporation, Boston. Chartered 1831, c. 56.

Boston and Provincetown Steamship Company, The, Boston. Organization certified May 3, 1883. Pub. Stat., c. 106.

Boston and Revere Electric Street Railway Company, Revere. Organization certified May 16, 1888. 1889, c. 363.

Boston and Roxbury Mill Corporation, The, Boston. Chartered 1814, c. 39.

Boston and Sandwich Glass Company, Boston. Chartered 1826. 1825, c. 99.

Boston Art Company, Boston. Organization certified November 2, 1892. Pub. Stat., c. 106.

Boston Ball Club, Boston. Organization certified December 6, 1889. Pub. Stat., c. 106.

Boston Bank Note and Lithographic Company, Boston. Organization certified May 6, 1887. Pub. Stat., c. 106.

Boston Base Ball Association, Boston. Chartered 1871, c. 131.

Boston Beer Company, Boston. Chartered 1828. 1827, c. 32.

Boston Belting Company, Boston. Chartered 1845, c. 177. 1847, c. 96.

Boston Blower Company, The, Boston. Organization certified June 1, 1880. 1870, c. 224.

Boston Book Binding and Stationery Company, Boston. Organization certified September 6, 1893. Pub. Stat., c. 106.

Boston Book Company, The, Boston. Organization certified June 3, 1889. Pub. Stat., c. 106.

Boston Boot Company, Boston. Organization certified October 18, 1890. Pub. Stat., c. 106.

Boston Cab Company, Boston. Organization certified February 2, 1886. Pub. Stat., c. 106.

Boston Can Company, Boston. Organization certified February 27, 1866.

Boston Chair Manufacturing Company, Boston. Organization certified December 4, 1880. 1870, c. 224.

Boston Clock Company, Boston. Organization certified November 20, 1880. 1884, c. 300.

Boston Coffee and Cereal Manufacturing Company, Boston. Organization certified August 19, 1892. Pub. Stat., c. 106.

Boston Coffor Dam Company, Boston. Organization certified May 28, 1884. Pub. Stat., c. 106.

Boston Cold Storage and Freezing Company, Boston. Organization certified May 5, 1880. 1870, c. 224.

Boston Co-operative Building Company, Boston. Chartered 1871, c. 324. 1872, c. 184.

Boston Co-operative Company, Boston. Organization certified September 22, 1892. Pub. Stat., c. 106.

Boston Co-operative Flower Growers Association, The, Boston. Organization certified November 22, 1892. Pub. Stat., c. 106.

- Boston Cordage Company, Boston.** Organization certified July 13, 1880. 1870, c. 224.
- Boston Counter Company, Boston.** Organization certified September 24, 1890. Pub. Stat., c. 106.
- Boston Cyclorama Company, Boston.** Organization certified June 12, 1885. Pub. Stat., c. 106.
- Boston Dental Manufacturing Company, Boston.** Organization certified April 20, 1888. Pub. Stat., c. 106.
- Boston Dry Goods Company, Boston.** Organization certified December 18, 1893. Pub. Stat., c. 106.
- Boston Duck Company, Palmer and Belchertown.** Chartered 1845, c. 47.
- Boston Electric Company, Boston.** Organization certified July 31, 1879. 1870, c. 224.
- Boston Electric Light Company, Boston.** Organization certified February 14, 1888. Pub. Stat., c. 106.
- Boston Electric Protective Association, Boston.** Organization certified April 29, 1881. 1870, c. 224.
- Boston Enterprise Manufacturing Company, The, Boston.** Organization certified June 20, 1893. Pub. Stat., c. 106.
- Boston Fire Brick and Clay Retort Manufacturing Company, Boston.** Organization certified January 26, 1864.
- Boston Flint Paper Company, The, Boston.** Organization certified January 26, 1882. 1870, c. 224.
- Boston Forge Company, Boston.** Organization certified March 28, 1867.
- Boston Fresh Tripe Company, Boston.** Organization certified July 3, 1888. Pub. Stat., c. 106.
- Boston Fruit Company, Boston.** Organization certified September 30, 1890. Pub. Stat., c. 106.
- Boston Furnace Company, Boston.** Organization certified May 9, 1889. Pub. Stat., c. 106.
- Boston Furniture Company, The, Boston.** Organization certified March 30, 1892. Pub. Stat., c. 106.
- Boston Gas Light Company, Boston.** Chartered 1823. 1822, c. 41.
- Boston Gore and Web Manufacturing Company, Chelsea.** Organization certified November 16, 1893. Pub. Stat., c. 106.
- Boston Heating Company, Boston.** Organization certified December 23, 1886. Pub. Stat., c. 106.
- Boston Herald Company, The, Boston.** Organization certified April 30, 1888. Pub. Stat., c. 106.
- Boston Ice Company, The, Boston.** Organization certified April 13, 1893. Pub. Stat., c. 106.

- Boston Incandescent Lamp Company, The, Boston. Organization certified March 26, 1892. Pub. Stat., c. 106.
- Boston Journal of Commerce Publishing Company, Boston. Organization certified September 26, 1872.
- Boston Last Manufacturing Company, Malden. Organization certified January 7, 1892. Pub. Stat., c. 106.
- Boston Lead Manufacturing Company, Boston. Organization certified July 19, 1879. 1870, c. 224.
- Boston Lighterage & Towing Company, The, Boston. Organization certified August 15, 1889. Pub. Stat., c. 106.
- Boston Limited Partnership Company, Boston. Chartered 1885, c. 208.
- Boston Lunch Company, Boston. Organization certified November 16, 1892. Pub. Stat., c. 106.
- Boston Macaroni Manufacturing Company, Boston. Organization certified November 5, 1889. Pub. Stat., c. 106.
- Boston Manufacturing Company, The, Boston. Chartered 1813. 1812, c. 92.
- Boston Marble and Granite Company, The, Worcester. Organization certified March 2, 1888. Pub. Stat., c. 106.
- Boston Marine Insurance Company, Boston. Organized December 23, 1873, under 1872, c. 375.
- Boston Mining and Stock Exchange, Boston. Organization certified October 16, 1886. Pub. Stat., c. 106.
- Boston Mirror Company, Boston. Organization certified January 11, 1893. Pub. Stat., c. 106.
- Boston Multiplex Telegraph Company, Boston. Organization certified February 1, 1884. Pub. Stat., c. 106.
- Boston Music Hall Association, Boston. Chartered 1851, c. 124. 1871, c. 2.
- Boston Oregon Mast Company, Boston. Organization certified December 19, 1893. Pub. Stat., c. 106.
- Boston Parcel Delivery Company, Boston. Organization certified May 5, 1887. Pub. Stat., c. 106.
- Boston Pier, or the Long Wharf, Proprietors of, Boston. Chartered 1772. 1871, c. 136.
- Boston Plate and Window Glass Company, Boston. Organization certified January 11, 1893. Pub. Stat., c. 106.
- Boston Power Company, Boston. Organization certified May 2, 1893. Pub. Stat., c. 106.
- Boston Real Estate Association of Boston, Boston. Chartered 1888, c. 125.
- Boston Regalia Company, The, Boston. Organization certified July 9, 1890. Pub. Stat., c. 106.

- Boston, Revere Beach and Lynn Railroad Company, Boston. Organized May 23, 1874. 1872, c. 53.
- Boston Rubber Company, Boston. Organization certified August 29, 1878. 1870, c. 224.
- Boston Rubber Shoe Company, Malden. Chartered 1853, c. 277. 1855, c. 367.
- Boston Safe Deposit and Trust Company, Boston. Chartered 1867, c. 151. 1874, c. 373. 1875, c. 123.
- Boston Sand & Gravel Company, Boston. Organization certified July 2, 1890. Pub. Stat., c. 106.
- Boston School Supply Company, Boston. Organization certified April 16, 1892. Pub. Stat., c. 106.
- Boston Spar Company, The, Boston. Organization certified July 30, 1888. Pub. Stat., c. 106.
- Boston Specialty and Toy Company, Boston. Organization certified May 20, 1893. Pub. Stat., c. 106.
- Boston Steamboat and Pier Company, Boston. Organization certified February 25, 1881. 1870, c. 224.
- Boston Stereotype Foundry, Boston. Chartered 1850, c. 119.
- Boston Storage Warehouse Company, The, Boston. Organization certified April 15, 1881. 1870, c. 224.
- Boston Terra Cotta Company, Boston. Organization certified December 7, 1880. 1870, c. 224.
- Boston Theatre, The Proprietors of the, Boston. Chartered 1858, c. 79.
- Boston Thread and Twine Company, Boston. Organization certified November 23, 1882. Pub. Stat., c. 106.
- Boston Times Company, The, Boston. Organization certified September 28, 1888. Pub. Stat., c. 106.
- Boston Tow Boat Company, Boston. Chartered 1873, c. 27.
- Boston Trading and Export Company, The, Boston. Organization certified May 7, 1892. Pub. Stat., c. 106.
- Boston Transcript Company, Boston. Organization certified February 19, 1879. 1870, c. 224.
- Boston Transfer Company, The, Boston. Organization certified March 30, 1892. Pub. Stat., c. 106.
- Boston Veterinary Hospital, The, Boston. Organization certified January 7, 1892. Pub. Stat., c. 106.
- Boston Wall Paper Company, The, Boston. Organization certified May 24, 1884. Pub. Stat., c. 106.

- Boston Water Power Company, Boston. Chartered 1824, c. 26.
- Boston Wharf Company, The, Boston. Chartered 1836, c. 259.
- Boston Wool Company, Boston. Organization certified May 13, 1887. Pub. Stat., c. 106.
- Boston Woven Hose and Rubber Company, Boston. Organization certified June 25, 1891. Pub. Stat., c. 106.
- Bourne Mills, Fall River. Organization certified June 30, 1881. 1870, c. 224.
- Bouvé, Crawford & Co. (Corporation), Boston. Organization certified October 24, 1890. Pub. Stat., c. 106.
- Bowenville Coal Company, The, Fall River. Organization certified May 10, 1889. Pub. Stat., c. 106.
- Bowker Fertilizer Company, Boston. Organization certified January 14, 1879. 1870, c. 224.
- Boyd and Corey Boot and Shoe Manufacturing Company, The, Marlborough. Organization certified November 10, 1883. Pub. Stat., c. 106.
- Boylston Insurance Company, Boston. Organization certified December 26, 1872. 1886, c. 58.
- Boylston Market Association, The, Boston. Chartered 1809. 1808, c. 48.
- Brackett's Market Corporation, Newton. Organization certified July 29, 1892. Pub. Stat., c. 106.
- Bradford Joint Company, Plymouth. Organization certified December 22, 1871.
- Bradford Water Company, Bradford. Chartered 1884, c. 136. Revived 1886, c. 310.
- Bradford Yarn Mills, Brookfield. Organization certified February 5, 1892. Pub. Stat., c. 106.
- Bradley Fertilizer Company, Boston. Organization certified November 2, 1872.
- Brainard Milling Machine Company, Boston. Organization certified July 8, 1871.
- Braintree Electric Company, Braintree. Organization certified September 11, 1889. Pub. Stat., c. 106.
- Braintree Street Railway Company, The, Braintree. Organization certified September 13, 1893. Pub. Stat., c. 113.
- Braintree Wood and Lumber Company, Braintree. Organization certified December 12, 1892. Pub. Stat., c. 106.
- Brandt Island Club, Mattapoisett. Chartered 1884, c. 214.
- Brant Rock Water Company, Marshfield. Chartered 1890, c. 174.
- Breach Sole Cutting Machine Company, New Bedford. Organization certified December 2, 1885. Pub. Stat., c. 106.

- Bridgewater Box Company, Bridgewater. Organization certified June 7, 1890. Pub. Stat., c. 106.
- Bridgewater Electric Company, The, Bridgewater. Organization certified August 23, 1889. Pub. Stat., c. 106.
- Bridgewater Water Company, Bridgewater. Chartered 1887, c. 192.
- Briggs and Allyn Manufacturing Company, Lawrence. Organization certified February 8, 1884. Pub. Stat., c. 106.
- Briggs Carriage Company, Amesbury. Organization certified October 4, 1887. Pub. Stat., c. 106.
- Brigham Factory Company, Whitman. Chartered 1887, c. 158.
- Bristol County Frear Artificial Stone Company, Fall River. Organization certified March 8, 1872.
- Bristol Manufacturing Corporation, New Bedford. Organization certified September 2, 1892. Pub. Stat., c. 106.
- Brockton & Holbrook Street Railway Company, Brockton. Organization certified September 13, 1892. Pub. Stat., c. 113.
- Brockton Co-operative Boot and Shoe Company, The, Brockton. Organization certified November 26, 1886. Pub. Stat., c. 106.
- Brockton Gas Light Company, Brockton. Organization certified September 14, 1859. 1882, c. 38.
- Brockton Gazette Company, Brockton. Organization certified March 7, 1890. Pub. Stat., c. 106.
- Brockton Industrial Corporation, Brockton. Organization certified July 19, 1892. Pub. Stat., c. 106.
- Brockton Publishing Company, The, Brockton. Organization certified June 1, 1891. Pub. Stat., c. 106.
- Brockton Real Estate and Improvement Company, Brockton. Chartered 1884, c. 270.
- Brockton Street Railway Company, Brockton. Organization certified December 28, 1880.
- Brookfield Brick Company, Brookfield. Organization certified May 31, 1890. Pub. Stat., c. 106.
- Brookfield Shoe Company, Brookfield. Organization certified July 3, 1893. Pub. Stat., c. 106.
- Brookline and Pepperell Railroad Company, Groton. Organization certified October 1, 1891. Pub. Stat., c. 112.
- Brookline Artificial Ice Company, Boston. Organization certified May 14, 1892. Pub. Stat., c. 106.
- Brookline Gas Light Company, Brookline. Chartered 1853, c. 17.
- Brookside Paper Manufacturing Company, New Marlborough. Organization certified June 19, 1877. 1870, c. 224.
- Brophy Bros. Shoe Co., Lynn. Organization certified October 28, 1891. Pub. Stat., c. 106.

- Brown and Simpson Company, The, Worcester.** Organization certified March 24, 1891. Pub. Stat., c. 106.
- Brown Bag Filling Machine Company, The, Fitchburg.** Organization certified April 22, 1892. Pub. Stat., c. 106.
- Brown Electric Company, Boston.** Organization certified December 31, 1892. Pub. Stat., c. 106.
- Brown Hotel Company, Haverhill.** Organization certified November 20, 1873.
- Bryant Box Company, The, Westfield.** Organization certified June 30, 1892. Pub. Stat., c. 106.
- Budget Publishing Company, The, Boston.** Organization certified January 14, 1884. Pub. Stat., c. 106.
- Bufford's Sons Lithographic Company, The, Boston.** Organization certified June 21, 1887. Pub. Stat., c. 106.
- Buildings Cleaning Co., The, Boston.** Organization certified July 8, 1890. Pub. Stat., c. 106.
- Bunker Hill Furniture Company, The, Boston.** Organization certified December 19, 1890. Pub. Stat., c. 106.
- Burbank-Swart Company, The, Worcester.** Organization certified March 3, 1892. Pub. Stat., c. 106.
- Burke Heel Company, Rowley.** Organization certified July 8, 1893. Pub. Stat., c. 106.
- Burleigh Rock Drill Company, The, Fitchburgh.** Organization certified December 16, 1867.
- Burleigh Tunnel Company, The, Fitchburg.** Organization certified February 27, 1883. Pub. Stat., c. 106.
- Burnett Paint Company, Pepperell.** Organization certified October 25, 1893. Pub. Stat., c. 106.
- Burt-Chace Company, Boston.** Organization certified April 8, 1892. Pub. Stat., c. 106.
- Burtworth Carpet Company, Springfield.** Organization certified December 11, 1893. Pub. Stat., c. 106.
- Butcher Cyclometer Company, Boston.** Organization certified February 19, 1884. Pub. Stat., c. 106.
- Butcher Polish Company, The, Boston.** Organization certified May 24, 1883. Pub. Stat., c. 106.
- Butchers' Rendering Association Co-operative, Woburn.** Organization certified July, 26, 1893. Pub. Stat., c. 106.
- Butchers' Rendering Company of Fall River, The, Fall River.** Organization certified November 9, 1891. Pub. Stat., c. 106.
- Butchers' Slaughtering and Melting Association, Brighton.** Chartered 1870, c. 365.
- Butterfield Printing and Binding Company, Lowell.** Organization certified January 2, 1890. Pub. Stat., c. 106.

- Byron Weston Company, Dalton. Organization certified September 21, 1888. Pub. Stat., c. 106.
- C. A. Cross & Co., Incorporated, Fitchburg. Organization certified May 24, 1892. Pub. Stat., c. 106.
- C. A. Edgarton Manufacturing Company, The, Shirley. Organization certified February 16, 1892. Pub. Stat., c. 106.
- C. A. Nichols Company, The, Springfield. Organization certified July 17, 1891. Pub. Stat., c. 106.
- C. B. Cook Laundry Company, Worcester. Organization certified June 9, 1890. Pub. Stat., c. 106.
- C. F. Jewett Publishing Company, Boston. Organization certified August 24, 1886. Pub. Stat., c. 106.
- C. F. Paige & Co., Incorporated, Athol. Organization certified March 24, 1893. Pub. Stat., c. 106.
- C. H. Dunham Company, The, Boston. Organization certified August 17, 1891. Pub. Stat., c. 106.
- C. I. W. Maynard Company, Lowell. Organization certified September 10, 1891. Pub. Stat., c. 106.
- C. T. Sampson Manufacturing Company, North Adams. Organization certified December 17, 1878. 1870, c. 224.
- C. W. Mutell Manufacturing Company, The, Springfield. Organization certified October 31, 1890. Pub. Stat., c. 106.
- Cable Rubber Company, Boston. Organization certified November 13, 1882. Pub. Stat., c. 106.
- Calumet Woolen Company, Uxbridge. Organization certified May 9, 1883. Pub. Stat., c. 106.
- Cambridge Baking Company, Cambridge. Organization certified January 5, 1891. Pub. Stat., c. 106.
- Cambridge Brass Company, Cambridge. Organization certified April 19, 1892. Pub. Stat., c. 106.
- Cambridge Electric Light Company, Cambridge. Organization certified January 28, 1886. Pub. Stat., c. 106.
- Cambridge Gas Light Company, Cambridge. Chartered 1852, c. 36.
- Cambridge Lyceum, Cambridge. Organized May, 1841. Rev. Stat., c. 41. 1869, c. 271.
- Cambridge Safe Deposit and Trust Company, Cambridge. Chartered 1890, c. 287.
- Cambridge Vinegar Company, Cambridge. Organization certified July 16, 1889. Pub. Stat., c. 106.
- Cambridgeport Diary Company, Cambridge. Organization certified February 13, 1873.
- Cantelo Manufacturing Company, Boston. Organization certified August 2, 1892. Pub. Stat., c. 106.

- Cape Ann Anchor Works, Gloucester. Organization certified June 26, 1868.
- Cape Ann Drop Forge Works, Gloucester. Organization certified May 14, 1890. Pub. Stat., c. 106.
- Cape Ann Granite Company, Gloucester. Organization certified October 19, 1869.
- Cape Ann Isinglass Company, Rockport. Organization certified November 26, 1872. 1879, c. 84.
- Cape Ann Printing Company, Gloucester. Organization certified December 4, 1885. Pub. Stat., c. 106.
- Cape Cod Ship Canal Company, Sandwich. Chartered 1883, c. 259; 1884, c. 274; 1887, c. 222; 1891, c. 397.
- Cape Poge Ferry Company, Cottage City. Chartered 1891, c. 146.
- Carew Freestone Company, The, Boston. Organization certified December 16, 1892. Pub. Stat., c. 106.
- Carew Manufacturing Company, South Hadley. Chartered 1848, c. 175.
- Carpenter-Morton Company, Boston. Organization certified December 20, 1892. Pub. Stat., c. 106.
- Carr Metal Company, Fall River. Organization certified April 21, 1890. Pub. Stat., c. 106.
- Carter, Rice & Co. Corporation, Boston. Organization certified July 23, 1883. Pub. Stat., c. 106.
- Carver Cotton Gin Company, East Bridgewater. Organization certified July 23, 1872.
- Cascade Power Company, The, Westfield. Organization certified July 13, 1893. Pub. Stat., c. 106.
- Casey Bros. Shoe Manufacturing Company, Dennis. Organization certified March 10, 1887. Pub. Stat., c. 106.
- Cassino Art Company, The, Boston. Organization certified December 28, 1888. Pub. Stat., c. 106.
- Caton Medical Specific Company, Boston. Organization certified September 4, 1889. Pub. Stat., c. 106.
- Cattle Fair Hotel, Brighton. Chartered 1830. 1829, c. 123.
- Central Massachusetts Railroad Company. Authorized 1883, c. 64. Organized November 10, 1883.
- Central Mica Mining Company, New Bedford. Organization certified May 9, 1887. Pub. Stat., c. 106.
- Central Mills Company, Southbridge. Chartered 1863, c. 8.
- Central Square Wharf Company, East Boston. Chartered 1848, c. 298.
- Central Wharf and Wet Dock Corporation, The, Boston. Chartered 1815. 1814, c. 172.

- Century Manufacturing Company, The, Springfield. Organization certified August 2, 1890. Pub. Stat., c. 106.
- Century Stove Company, The, Dighton. Organization certified December 8, 1892. Pub. Stat., c. 106.
- Chace Mills, Fall River. Organization certified November 11, 1871.
- Chadwick Lead Works, Boston. Organization certified March 13, 1884. Pub. Stat., c. 106.
- Chadwick Plush Company, Holyoke. Organization certified February 24, 1891. Pub. Stat., c. 106.
- Chamberlain Manufacturing Company, Springfield. Organization certified April 1, 1882. Pub. Stat., c. 106.
- Champion Card and Paper Company, Pepperell. Organization certified June 16, 1886. Pub. Stat., c. 106.
- Chapman Valve Manufacturing Company, Boston. Organization certified July 20, 1874.
- Charlemont Co-operative Association, Charlemont. Organization certified September 7, 1892.
- Charles E. Harwood Company, Lynn. Organization certified December 24, 1892. Pub. Stat., c. 106.
- Charles F. Bates Manufacturing Company, Boston. Organization certified June 21, 1881. 1870, c. 224.
- Charles J. Jager Company, Boston. Organization certified December 2, 1893. Pub. Stat., c. 106.
- Charles Perry Manufacturing Company, Rehoboth. Organization certified October 15, 1890. Pub. Stat., c. 106.
- Charles River Embankment Company, Boston. Chartered 1881, c. 211. 1891, c. 306.
- Charles Wing Company, The, Amesbury. Organization certified November 20, 1893. Pub. Stat., c. 106.
- Charlestown Enterprise Company, Boston. Organization certified November 6, 1884. Pub. Stat., c. 106.
- Charlestown Gas and Electric Company, Boston. Chartered 1846, c. 98. 1891, c. 360.
- Chase & Company Corporation, Boston. Organization certified July 27, 1889. Pub. Stat., c. 106.
- Chase Elevator and Manton Windlass Company, Fall River. Organization certified October 29, 1887. Pub. Stat., c. 106. 1891, c. 360.
- Chase Turbine Manufacturing Company, Orange. Organization certified March 6, 1874.
- Chatham Railroad Company, Chatham. Organization certified February 25, 1887. Pub. Stat., c. 112.
- Chauncy Hall School, Boston. Organized March 24, 1874. Gen. Stat., c. 32.

- Chebacco House Company, The, Hamilton. Organization certified May 3, 1890. Pub. Stat., c. 106.
- Chelmsford Foundry Company, Chelmsford. Organization certified May 23, 1859.
- Chelsea Cordage Company, Chelsea. Organization certified February 12, 1892. Pub. Stat., c. 106.
- Chelsea Express Despatch Company, Chelsea. Organization certified October 6, 1890. Pub. Stat., c. 106.
- Chelsea Gas Light Company, Chelsea. Chartered 1852, c. 179.
- Chelsea Odd Fellows' Hall Association, Chelsea. Chartered 1872, c. 253.
- Chelsea Pottery U. S., The, Chelsea. Organization certified July 15, 1891. Pub. Stat., c. 106.
- Chelsea Wire Fabric Rubber Company, Chelsea. Organization certified February 26, 1889. Pub. Stat., c. 106.
- Chemical Paper Company, Holyoke. Organization certified January 9, 1880. 1870, c. 224.
- Cheney Bigelow Wire Works, Springfield. Organization certified July 13, 1887. Pub. Stat., c. 106.
- Chequasset Lumber Company, Boston. Organization certified December 27, 1890. Pub. Stat., c. 106.
- Cheshire Shoe Manufacturing Company, Cheshire. Organization certified February 25, 1885. Pub. Stat., c. 106.
- Cheshire Water Company, Cheshire. Chartered 1875, c. 41.
- Cheshire White Quartz Sand Company, Cheshire. Organization certified March 9, 1876.
- Chester Co-operative Creamery Association, Chester. Organization certified February 24, 1891. Pub. Stat., c. 106.
- Chester Paper Company, The, Huntington. Organization certified March 30, 1882. Pub. Stat., c. 106.
- Chestnut Hill Real Estate Association of Marlborough, Marlborough. Chartered 1888, c. 61.
- Chicopee Electric Light Company, Chicopee. Organization certified March 1, 1887. Pub. Stat., c. 106.
- Chicopee Falls Building Company, Chicopee. Chartered 1887, c. 353.
- Chicopee Manufacturing Company, Chicopee. Chartered 1822, c. 48. 1826, c. 113.
- Child Acme Cutter and Press Company, The, Boston. Organization certified June 13, 1887. Pub. Stat., c. 106.
- Childs & Kent Express Company, Lynn. Organization certified October 12, 1885. Pub. Stat., c. 106.
- Chisel Edge Nut Lock Co., New Bedford. Organization certified November 22, 1892. Pub. Stat., c. 106.

- Choate Drug and Chemical Company, The, Boston. Organization certified September 14, 1889. Pub. Stat., c. 106.
- Christian Register Association, The, Boston. Organization certified July 11, 1872.
- Church Cleansing Company, Boston. Organization certified March 4, 1889. Pub. Stat., c. 106.
- Church Mills Knitting Company, Middlefield. Organization certified August 6, 1891. Pub. Stat., c. 106.
- Cigar Makers Co-operative Association, The, Boston. Organization certified March 26, 1888. Pub. Stat., c. 106.
- Citizen Newspaper Company, The, Lowell. Organization certified March 27, 1882. Pub. Stat., c. 106.
- Citizen Publishing Company, Somerville. Organization certified November 12, 1888. Pub. Stat., c. 106.
- Citizens' Building Company, Athol. Organization certified September 12, 1888. Pub. Stat., c. 106.
- Citizens' Gas Light Company of Quincy, Quincy. Chartered 1860, c. 36.
- Citizens' Gas Light Company of Reading, South Reading and Stoneham, Wakefield. Organization certified January 10, 1862.
- Citizens' Steam and Gas Light Company of Lynn, The, Lynn. Organization certified July 17, 1880.
- City Job Print Company, The, Clinton. Organization certified March 17, 1892. Pub. Stat., c. 106.
- City Manufacturing Corporation, New Bedford. Organization certified April 23, 1888. Pub. Stat., c. 106.
- City Mills Company, Franklin. Organization certified January 30, 1879. 1870, c. 224.
- Clafin and Kimball — Incorporated, Boston. Organization certified July 1, 1892. Pub. Stat., c. 106.
- Clarendon Mills, West Boylston. Organization certified June 29, 1876.
- Clark and Chapman Machine Company, Montague. Organization certified September 15, 1871.
- Clark-Hutchinson Company, Boston. Organization certified May 24, 1892. Pub. Stat., c. 106.
- Clark Manufacturing Company, Boston. Organization certified March 22, 1892. Pub. Stat., c. 106.
- Clark Sawyer Company, The, Worcester. Organization certified March 24, 1890. Pub. Stat., c. 106.
- Clark W. Bryan Company, The, Springfield. Organization certified May 28, 1892. Pub. Stat., c. 106.
- Clark's Cove Guano Company, New Bedford. Organization certified January 25, 1881. 1870, c. 224.

- Clement Manufacturing Company, Northampton. Organization certified July 7, 1880. 1870, c. 224.
- Clemons Electrical Manufacturing Company, Attleborough. Organization certified December 19, 1891. Pub. Stat., c. 106.
- Climax Manufacturing Company, The, Boston. Organization certified November 1, 1892. Pub. Stat., c. 106.
- Clinton Express, The, Clinton. Organization certified May 10, 1892. Pub. Stat., c. 106.
- Clinton Gas Light Company, Clinton. Chartered 1854, c. 62.
- Clinton Market Company, Boston. Chartered 1884, c. 83.
- Clinton Printing Company, The, Clinton. Organization certified April 25, 1887. Pub. Stat., c. 106.
- Clinton Street Railway Company, The, Clinton. Organization certified April 26, 1893. Pub. Stat., c. 113.
- Clinton Wire Cloth Company, Clinton. Organized 1856, under 1851, c. 133. 1870, c. 224, § 12.
- Cobb Stove and Machine Company, Taunton. Organization certified January 23, 1884. Pub. Stat., c. 106.
- Coburn and Taylor Manufacturing Company, Holyoke. Organization certified November 27, 1883. Pub. Stat., c. 106.
- Coburn Manufacturing Company, Framingham. Organization certified June 12, 1885. Pub. Stat., c. 106.
- Coburn Shuttle Company, Lowell. Organization certified August 11, 1884. Pub. Stat., c. 106.
- Coburn Stationery Company, Boston. Organization certified May 14, 1891. Pub. Stat., c. 106.
- Coburn Trolley Track Manufacturing Company, The, Holyoke. Organization certified February 15, 1888. Pub. Stat., c. 106.
- Cochrane Carpet Company, Malden. Organization certified April 24, 1890. Pub. Stat., c. 106.
- Cochrane Chemical Company, Boston. Organization certified January 15, 1883. Pub. Stat., c. 106.
- Cochrane Hill Mining Company, Boston. Organization certified June 11, 1884. Pub. Stat., c. 106.
- Coes Wrench Company, The, Worcester. Organization certified March 31, 1888. Pub. Stat., c. 106.
- Cohannet Mills, Taunton. Organization certified July 8, 1874.
- Cohasset Electric Company, Cohasset. Organization certified July 31, 1890. Pub. Stat., c. 106.
- Cohasset Water Company, Cohasset. Chartered 1886, c. 128.
- Colchester Mill Company, The, Amesbury. Organization certified May 12, 1891. Pub. Stat., c. 106.
- Coleman Cotton Mills, Boston. Organization certified August 18, 1891. Pub. Stat., c. 106.

- Collateral Loan Company, Boston. Chartered 1859, c. 173. 1869, c. 428.
- Collins Manufacturing Company, The, Wilbraham. Organization certified April 10, 1876.
- Columbia Rubber Company, Boston. Organization certified June 1, 1882. Pub. Stat., c. 106.
- Columbia Spinning Company, New Bedford. Organization certified August 30, 1892. Pub. Stat., c. 106.
- Columbia Trust Company, Boston. Chartered 1892, c. 400. Pub. Stat., c. 106.
- Columbian Printing Company, The, Boston. Organization certified March 21, 1892. Pub. Stat., c. 106.
- Commercial Pottery Company, Boston. Organization certified October 11, 1890. Pub. Stat., c. 106.
- Commercial Tow Boat Company, The, Boston. Organization certified October 5, 1887. Pub. Stat., c. 106.
- Commercial Union Telegraph Company of Massachusetts, The, Boston. Organization certified August 3, 1888. Pub. Stat., c. 106.
- Commercial Wharf Company, The, Boston. Chartered 1832, c. 51. 1882, c. 39.
- Commonwealth Jewelry Company, Boston. Organization certified August 24, 1891. Pub. Stat., c. 106.
- Commonwealth Publishing Company, Boston. Organization certified May 27, 1889. Pub. Stat., c. 106.
- Commonwealth Shoe and Leather Company, Boston. Organization certified May 9, 1884. Pub. Stat., c. 106.
- Conanicut Mills, Fall River. Organization certified March 6, 1880. 1870, c. 224.
- Conant Bros. and Bragg Co., Boston. Organization certified December 7, 1891. Pub. Stat., c. 106.
- Conant Hotel Company, The, Sterling. Organization certified October 24, 1890. Pub. Stat., c. 106.
- Concord Electric Company, Concord. Organization certified March 19, 1889. Pub. Stat., c. 106.
- Condor Iron Foundry Company, Boston. Organization certified April 18, 1892. Pub. Stat., c. 106.
- Connecticut River Bridge, The Proprietors of, Montague. Chartered 1796.
- Connecticut River Paper Company, Holyoke. Organization certified October 30, 1888. Pub. Stat., c. 106.
- Connecticut River Railroad Company, Northampton. Chartered 1845, c. 8. 1886, c. 16.
- Connecticut Steam Stone Company, The, Cambridge. Organization certified April 27, 1893. Pub. Stat., c. 106.

- Consolidated Folding Bed Company, The, Boston. Organization certified April 10, 1891. Pub. Stat., c. 106.
- Consolidation Steamboat Company, The, Salem. Organization certified January 3, 1891. Pub. Stat., c. 106.
- Constitution Wharf Company, Boston. Chartered 1855, c. 420.
- Consumers' Gas Company of Boston, Boston. Organization certified July 11, 1884. Pub. Stat., c. 106.
- Continental Telephone Company, The, Boston. Organization certified January 7, 1880. 1870, c. 224.
- Conveyancers Title Insurance Company, Boston. Organization certified February 15, 1889. Pub. Stat., c. 106, and 1887, c. 214.
- Conway Co-operative Creamery of Conway, Mass., Conway. Organization certified May 25, 1886. Pub. Stat., c. 106.
- Coolidge Shoe Company, Marlborough. Organization certified August 9, 1892. Pub. Stat., c. 106.
- Cooper Water Motor Company, Westfield. Organization certified January 25, 1886. Pub. Stat., c. 106.
- Co-operative Store Company, The, Kingston. Organization certified May 21, 1877. 1870, c. 224.
- Copeland Hardware Manufacturing Company, Worcester. Organization certified July 24, 1891. Pub. Stat., c. 106.
- Cordaville Woolen Company, Southboro'. Organization certified March 9, 1876. 1870, c. 224.
- Cordis Mills, Millbury. Organization certified June 25, 1875. 1870, c. 224.
- Corey Leather Company, Boston. Organization certified December 23, 1889. Pub. Stat., c. 106.
- Cornelius Callahan Company, The, Boston. Organization certified May 21, 1888. Pub. Stat., c. 106.
- Cornell Mills, Fall River. Organization certified March 30, 1889. Pub. Stat., c. 106.
- Corwin Wilde Co., The, Boston. Organization certified March 29, 1893. Pub. Stat., c. 106.
- Cotocheset Company, Barnstable. Organization certified September 13, 1887. Pub. Stat., c. 106.
- Cottage City Gas and Electric Light Company, The, Cottage City. Organization certified May 9, 1889. Pub. Stat., c. 106.
- Cottage City Street Railway Company, Cottage City. Organization certified March 2, 1891. Pub. Stat., c. 113.
- Cottage City Water Company, Cottage City. Chartered 1890, c. 151.

Courier Publishing Company, Boston. Organization certified July 8, 1871.

Cowell and Hall Manufacturing Company, The, Wrentham. Organization certified September 1, 1883. Pub. Stat., c. 106.

Craig & Richards Granite Company, The, Quincy. Organization certified August 23, 1886. Pub. Stat., c. 106.

Craighead & Kintz Company, Andover. Organization certified June 22, 1889. Pub. Stat., c. 106.

Crane and Waters Manufacturing Company, Millbury. Organization certified October 20, 1886. Pub. Stat., c. 106.

Crescent Mills, Fall River. Organization certified November 27, 1871.

Criterion Knitting Company, Lowell. Organization certified November 19, 1888. Pub. Stat., c. 106.

Crocker Harness Company, Tisbury. Organization certified December 22, 1890. Pub. Stat., c. 106.

Crocker Manufacturing Company, Holyoke. Organization certified May 25, 1871.

Crompton Associates, Worcester. Chartered 1893, c. 410.

Crompton Loom Works, Worcester. Organization certified March 3, 1888. Pub. Stat., c. 106.

Crosby Steam Gage and Valve Company, Boston. Organization certified August 6, 1875. 1870, c. 224.

Crosman Box Company, Lynn. Organization certified January 21, 1888. Pub. Stat., c. 106.

Crystal Emery Wheel Company, The, Northampton. Organization certified August 20, 1880. 1870, c. 224.

Crystal Mills Company, Chester. Organization certified May 27, 1892. Pub. Stat., c. 106.

Crystal Spring Bleaching and Dyeing Company, Freetown. Organization certified March 11, 1881. 1870, c. 224.

Cultivator Publishing Company, The, Boston. Organization certified April 17, 1889. Pub. Stat., c. 106.

Cummington Co-operative Creamery Association, The, Cummington. Organization certified July 8, 1886. Pub. Stat., c. 106.

Cundy Music Company, Boston. Organization certified December 29, 1893. Pub. Stat., c. 106.

Cunningham Iron Works Company, Boston. Organization certified January 1, 1885. Pub. Stat., c. 106.

Currier Telephone Bell Company, The, Boston. Organization certified October 31, 1881. 1870, c. 224.

- Curtis and Pope Lumber Company, Boston. Organization certified January 23, 1893. Pub. Stat., c. 106.
- Curtis Manufacturing Company, Worcester. Organization certified January 14, 1880. 1870, c. 224.
- Cutler Company, The, Wilbraham. Organization certified December 23, 1891. Pub. Stat., c. 106.
- Cutler Lyons and Field, Incorporated, Greenfield. Organization certified December 7, 1891. Pub. Stat., c. 106.
- Cutter and Walker Manufacturing Company, Lowell. Organization certified April 14, 1875.
- Cutter Tower Company, Boston. Organization certified July 9, 1878. 1870, c. 224.
- D. & L. Slade Company, Boston. Organization certified January 22, 1885. Pub. Stat., c. 106.
- D. C. Storr Furniture Company, The, Cambridge. Organization certified January 27, 1888. Pub. Stat., c. 106.
- D. D. White Shoe Company, Taunton. Organization certified April 9, 1891. Pub. Stat., c. 106.
- D. Girouard Company, The, Spencer. Organization certified January 6, 1888. Pub. Stat., c. 106.
- D. H. Brigham Company, The, Springfield. Organization certified March 24, 1888. Pub. Stat., c. 106.
- D. L. Page Company, Lowell. Organization certified May 1, 1890. Pub. Stat., c. 106.
- D. Lothrop Company, Boston. Organization certified February 26, 1887. Pub. Stat., c. 106.
- D. Mackintosh & Sons Company, The, Holyoke. Organization certified July 11, 1888. Pub. Stat., c. 106.
- D. S. McDonald Company, Boston. Organization certified March 4, 1892. Pub. Stat., c. 106.
- D. S. Quirk Company, The, Boston. Organization certified December 7, 1892. Pub. Stat., c. 106.
- D. Webster King Glue Company, Boston. Organization certified September 7, 1888. Pub. Stat., c. 106.
- Daily News Company, The, Lowell. Organization certified July 6, 1886. Pub. Stat., c. 106.
- Daily News Publishing Company, The, Springfield. Organization certified November 21, 1888. Pub. Stat., c. 106.
- Dalton Ingersoll Company, Boston. Organization certified February 27, 1891. Pub. Stat., c. 106.
- Dalton Shoe Co., Dalton. Organization certified June 15, 1889. Pub. Stat., c. 106.
- Dalzell Axle Company, Egremont. Organization certified October 2, 1884. Pub. Stat., c. 106.

- Damon Brick Company, Lancaster. Organization certified February 14, 1889. Pub. Stat., c. 106.
- Damon Manufacturing Company, Concord. Organization certified December 23, 1880. 1870, c. 224.
- Damon Safe and Iron Works Company, The, Boston. Organization certified January 1, 1885. Pub. Stat., c. 106.
- Dana Hardware Company, Boston. Organization certified July 28, 1887. Pub. Stat., c. 106.
- Daniels Cornell Company, The, Worcester. Organization certified September 27, 1889. Pub. Stat., c. 106.
- Danvers Co-operative Association, Danvers. Organization certified August 16, 1882. Pub. Stat., c. 106.
- Danvers Co-operative Union Society, Danvers. Organization certified January 19, 1880. 1870, c. 224.
- Danvers Electric Company, Danvers. Organization certified November 5, 1889. Pub. Stat., c. 106.
- Danvers Gas Light Company, Danvers. Organization certified August 1, 1861.
- Danvers Railroad Company, Boston. Chartered 1852, c. 32.
- Danversport Rubber Company, The, Danvers. Organization certified June 27, 1893. Pub. Stat., c. 106.
- Dart Express Company, Marlborough. Organization certified July 28, 1892. Pub. Stat., c. 106.
- Dartmouth and Westport Street Railway Company, Dartmouth. Organization certified March 10, 1893. Pub. Stat., c. 113.
- Davis and Furber Machine Company, North Andover. Organization certified January 15, 1883. Pub. Stat., c. 106.
- Davis and McLane Manufacturing Company, Fall River. Organization certified January 25, 1893. Pub. Stat., c. 106.
- Davis Chapin Company, The, Boston. Organization certified March 31, 1892. Pub. Stat., c. 106.
- Davis Coast Wrecking Corporation, New Bedford. Organization certified June 27, 1891. Pub. Stat., c. 106.
- Davis Company, The, Rowe. Organization certified July 10, 1883. Pub. Stat., c. 106.
- Davis Sulphur Ore Company, Rowe. Organization certified June 7, 1889. Pub. Stat., c. 106.
- Davol Mills, Fall River. Chartered 1867, c. 175.
- Day and Jobson Company, The, Springfield. Organization certified July 6, 1893. Pub. Stat., c. 106.
- Day Cordage Company, Cambridge. Organization certified March 24, 1886. Pub. Stat., c. 106.
- Deane Steam Pump Company, The, Holyoke. Organization certified December 6, 1879. 1870, c. 224.

- Dedham and Hyde Park Gas and Electric Light Company, Dedham. Chartered 1853, c. 68; 1871, c. 292; 1886, c. 206.
- Dedham Electric Company, Dedham. Organization certified December 5, 1888. Pub. Stat., c. 106.
- Dedham Lumber Company, Boston. Organization certified May 4, 1892. Pub. Stat., c. 106.
- Dedham Water Company, Dedham. Chartered 1876, c. 138.
- Denison Brothers Company, New Bedford. Organization certified March 7, 1891. Pub. Stat., c. 106.
- Dennison Manufacturing Company, Boston. Organization certified April 15, 1878. 1870, c. 224.
- Dennisport Fishing Company, Dennis. Organization certified December 8, 1884. Pub. Stat., c. 106.
- Department Store Company, Clinton. Organization certified March 30, 1891. Pub. Stat., c. 106.
- Derby, Kilmer & Pond Desk Co., Boston. Organization certified July 8, 1890. Pub. Stat., c. 106. 1891, c. 360.
- Dickinson Hard Rubber Company, Springfield. Organization certified February 6, 1880. 1870, c. 224.
- Dighton Furnace Company, Taunton. Organization certified April 25, 1870, under Gen. Stat., c. 61.
- Dighton Manufacturing Company, (North) Dighton. Chartered 1822, c. 10.
- Dighton Stove Lining Company, Dighton. Organization certified February 2, 1882. Pub. Stat., c. 106.
- Donahoe's Magazine Company, Boston. Organization certified April 12, 1893. Pub. Stat., c. 106.
- Dorchester Chemical Company, Boston. Organization certified September 19, 1887. Pub. Stat., c. 106.
- Dorchester Gas Light Company, Dorchester. Chartered 1854, c. 9.
- Dorchester Hygeia Ice Company, Boston. Organization certified June 23, 1893. Pub. Stat., c. 106.
- Dover Stamping Company, Cambridge. Organization certified January 6, 1871.
- Dow Adjustable Light Company, Boston. Organization certified September 3, 1891. Pub. Stat., c. 106.
- Downer Kerosene Oil Company, Boston. Organization certified April 7, 1860.
- Downing Morocco Company, The, Boston. Organization certified January 27, 1888. Pub. Stat., c. 106.
- Dr. J. Melvin Company, The, Lowell. Organization certified September 25, 1879. 1870, c. 224.
- Dracut Water Supply Company, Dracut. Chartered 1890, c. 344.

- Drainage Construction Company, Boston. Organization certified August 17, 1880. 1870, c. 224.
- Draper Brothers Company, Canton. Organization certified February 5, 1889. Pub. Stat., c. 106.
- Draper Machine Tool Company, Worcester. Organization certified May 21, 1892. Pub. Stat., c. 106.
- Drapery fixture and Wood Carving Company, Worcester. Organization certified December 1, 1891. Pub. Stat., c. 106.
- Dresser Manufacturing Company, Southbridge. Chartered 1834, c. 32.
- Driscoll and Eaton Manufacturing Company, Natick. Organization certified September 17, 1892. Pub. Stat., c. 106.
- Drivers Union Ice Company, The, Boston. Organization certified April 1, 1893. Pub. Stat., c. 106.
- Dudley Feed Mills Company, The, Boston. Organization certified August 26, 1892. Pub. Stat., c. 106.
- Dudley Mills, Boston. Organization certified July 14, 1887. Pub. Stat., c. 106.
- Dunbar Mills Company, The, North Adams. Organization certified August 29, 1892. Pub. Stat., c. 106.
- Duncan & Goodell Co., Worcester. Organization certified July 19, 1887. Pub. Stat., c. 106.
- Duncan Leather Manufacturing Company, Woburn. Organization certified May 3, 1887. Pub. Stat., c. 106.
- Dunne Lyceum Bureau, The, Boston. Organization certified February 10, 1892. Pub. Stat., c. 106.
- Dupaul Young Optical Company, Southbridge. Organization certified June 20, 1892. Pub. Stat., c. 106.
- Durfee Mills, Fall River. Chartered 1866, c. 31.
- Dutcher Temple Company, Milford. Organization certified December 18, 1867.
- Dwelling House Insurance Company, Boston. Organization certified December 30, 1872. 1872, c. 375, § 9.
- Dwight Manufacturing Company, Chicopee. Chartered 1841, c. 13.
- Dwight Printing Company, Ashland. Organization certified January 2, 1871.
- E. A. Richmond Carriage Company, The, Worcester. Organization certified September 1, 1892. Pub. Stat., c. 106.
- E. A. Whitney Company, Boston. Organization certified August 22, 1893. Pub. Stat., c. 106.
- E. and A. H. Batcheller Company, Boston. Organization certified October 31, 1889. Pub. Stat., c. 106.
- E. and A. Mudge Shoe Company, Boston. Organization certified October 22, 1888. Pub. Stat., c. 106.

- E. Anthony & Sons Incorporated, New Bedford. Organization certified December 24, 1890. Pub. Stat., c. 106.
- E. B. Horn Company, The, Boston. Organization certified April 1, 1891. Pub. Stat., c. 106.
- E. B. Tinkham Shoe Company, New Bedford. Organization certified May 23, 1892. Pub. Stat., c. 106.
- E. C. Manufacturing Company, Watertown. Organization certified November 3, 1893. Pub. Stat., c. 106.
- E. D. Jones and Sons Company, Pittsfield. Organization certified April 14, 1893. Pub. Stat., c. 106.
- E. G. Higgins Co., Worcester. Organization certified February 17, 1893. Pub. Stat., c. 106.
- E. H. Clapp Rubber Company, Hanover. Organization certified June 3, 1892. Pub. Stat., c. 106.
- E. H. Mahoney Chair Company, Gardner. Organization certified January 22, 1890. Pub. Stat., c. 106.
- E. Howard Watch and Clock Company, The, Boston. Organization certified November 26, 1881. 1870, c. 224.
- E. J. W. Morse Company, Easton. Organization certified April 15, 1890. Pub. Stat., c. 106.
- E. P. Dodge Manufacturing Company, The, Newburyport. Organization certified April 27, 1889. Pub. Stat., c. 106.
- E. P. Sanderson Company, Boston. Organization certified June 21, 1888. Pub. Stat., c. 106.
- E. Stebbins Manufacturing Company, Springfield. Organization certified February 13, 1868.
- E. T. Cowdrey Company, Boston. Organization certified February 7, 1888. Pub. Stat., c. 106.
- E. W. Noyes Company, The, Boston. Organization certified June 10, 1891. Pub. Stat., c. 106.
- Eagle Cotton Gin Company, Bridgewater. Organization certified October 23, 1877. 1870, c. 224.
- Eagle Mill Company, Athol. Organization certified January 8, 1868.
- Eagle Publishing Company, The, Pittsfield. Organization certified April 15, 1891. Pub. Stat., c. 106.
- East Boston Company, (East) Boston. Chartered 1833, c. 152.
- East Boston Dry Dock Company, (East) Boston. Chartered 1847, c. 116.
- East Boston Furniture Company, Boston. Organization certified December 27, 1892. Pub. Stat., c. 106.
- East Boston Gas Company, (East) Boston. Chartered 1853, c. 13.
- East Brookfield Woolen Company, Brookfield. Organization certified September 20, 1888. Pub. Stat., c. 106.

- East Cambridge Land Company, Cambridge.** Chartered 1861, c. 62.
- East Douglas Co-operative Association, Douglas.** Organization certified April 6, 1886. Pub. Stat., c. 106.
- East Middlesex Street Railway Company, Stoneham.** Chartered 1860, c. 19. 1887, c. 257.
- East Mountain Water Company, West Stockbridge.** Chartered 1873, c. 184.
- East Side Street Railway Company, Brockton.** Organization certified March 8, 1888. Pub. Stat., c. 113.
- East Templeton Co-operative Chair Company, Templeton.** Organization certified October 25, 1872.
- East Wareham, Onset Bay and Point Independence Street Railway Company, Wareham.** Organization certified February 15, 1888. Pub. Stat., c. 113.
- Easthampton Electric Company, Easthampton.** Organization certified April 27, 1888. Pub. Stat., c. 106.
- Easthampton Gas Company, Easthampton.** Organization certified September 7, 1864.
- Easthampton Rubber Thread Company, Easthampton.** Organization certified December 27, 1864.
- Eaton and Stephens Manufacturing Company, Boston.** Organization certified December 28, 1893. Pub. Stat., c. 106.
- Eaton, May and Robbins Paper Company, Lee.** Organization certified July 8, 1886. Pub. Stat., c. 106. 1891, c. 360.
- Edes Manufacturing Company, Plymouth.** Organization certified September 27, 1893. Pub. Stat., c. 106.
- Edgartown Hotel Company, Edgartown.** Organization certified December 24, 1890. Pub. Stat., c. 106.
- Edison Electric Illuminating Company of Boston, The, Boston.** Organization certified January 8, 1886. Pub. Stat., c. 106.
- Edison Electric Illuminating Company of Brockton, The, Brockton.** Organization certified March 22, 1883. Pub. Stat., c. 106.
- Edison Electric Illuminating Company of Fall River, Fall River.** Organization certified October 1, 1883. Pub. Stat., c. 106.
- Edison Electric Illuminating Company of Lawrence, The, Lawrence.** Organization certified August 26, 1882. Pub. Stat., c. 106.
- Edison Electric Illuminating Company of New Bedford, The, New Bedford.** Organization certified May 27, 1884. Pub. Stat., c. 106.
- Edmund S. Hunt & Sons Company, The, Weymouth.** Organization certified November 11, 1892. Pub. Stat., c. 106.

- Edson Manufacturing Company, Boston. Organization certified April 2, 1884. Pub. Stat., c. 106.
- Educational Publishing Company, The, Boston. Organization certified May 20, 1885. Pub. Stat., c. 106.
- Educational Supply Company, The, Boston. Organization certified February 18, 1886. Pub. Stat., c. 106.
- Edwards Grain Company, Southbridge. Organization certified May 18, 1881. 1870, c. 224.
- Egremont Co-operative Creamery Company, The, Egremont. Organization certified April 27, 1886. Pub. Stat., c. 106.
- Egremont Manufacturing Company, Egremont. Organization certified December 18, 1885. Pub. Stat., c. 106.
- Elastic Rubber Company, Boston. Organization certified December 2, 1884. Pub. Stat., c. 106.
- Electric and Machine Company, The, Boston. Organization certified January 17, 1888. Pub. Stat., c. 106.
- Electric Cigar Company, Boston. Organization certified February 5, 1891. Pub. Stat., c. 106.
- Electric Light and Power Company of Abington and Rockland, The, Abington. Organization certified November 26, 1889. Pub. Stat., c. 106.
- Electric Lustre Starch Company, Boston. Organization certified June 4, 1886. Pub. Stat., c. 106.
- Eliot Falls Electric Light Company, Natick. Organization certified October 24, 1892. Pub. Stat., c. 106.
- Eliot Insurance Company, Boston. Organization certified December 31, 1872. 1872, c. 375, § 9.
- Elizabeth Poole Mills, Taunton. Organization certified July 19, 1877. 1870, c. 224.
- Ellerton Fishing Corporation, Falmouth. Organization certified May 28, 1889. Pub. Stat., c. 106.
- Elliott Lumber Company, Marlborough. Organization certified May 16, 1892. Pub. Stat., c. 106.
- Elliott Paper Box Company, Boston. Organization certified February 4, 1885. Pub. Stat., c. 106.
- Ellis Foundry Company, Carver. Organization certified April 28, 1874.
- Emerson, Low and Barber Company, Worcester. Organization certified September 13, 1889. Pub. Stat., c. 106.
- Emerson Manufacturing Company, Lawrence. Organization certified July 18, 1892. Pub. Stat., c. 106.

- Emerson Power Scale Company, Northampton. Organization certified June 2, 1887. Pub. Stat., c. 106.
- Emmons Loom Harness Company, Lawrence. Organization certified January 28, 1884. Pub. Stat., c. 106.
- Empire Laundry Machinery Company, Boston. Organization certified July 26, 1883. Pub. Stat., c. 106.
- Engraver and Printer Company (corporation), The, Boston. Organization certified January 16, 1892. Pub. Stat., c. 106.
- Enterprise Publishing Company, Brockton. Organization certified February 17, 1886. Pub. Stat., c. 106.
- Equitable Marine Insurance Company, Provincetown. Chartered 1845, c. 30.
- Equitable Water Meter Company, The, Boston. Organization certified March 1, 1883. Pub. Stat., c. 106.
- Essex Company, Lawrence. Chartered 1845, c. 163.
- Essex County Building Company, Salem. Chartered 1883, c. 206.
- Essex County Safe Deposit and Trust Company, Salem. Chartered 1892, c. 397.
- Essex County Street Railway Company. Chartered 1893, c. 388.
- Essex Leather Company, Amesbury. Organization certified November 1, 1888. Pub. Stat., c. 106.
- Essex Manufacturing Company, Newburyport. Organization certified May 7, 1890. Pub. Stat., c. 106.
- Essex Marine Railway Corporation, Salem. Chartered 1826. 1825, c. 66.
- Essex Steam Mill Company, Essex. Organization certified October 13, 1871.
- Eureka Ruling and Binding Company, Holyoke. Organization certified July 11, 1890. Pub. Stat., c. 106.
- Evening Gazette Company, The, Boston. Organization certified June 24, 1890. Pub. Stat., c. 106.
- Everett Herald Publishing Company, Everett. Organization certified August 22, 1893. Pub. Stat., c. 106.
- Everett Mills, Lawrence. Chartered 1860, c. 7.
- Everett Piano Company, Boston. Organization certified November 20, 1883. Pub. Stat., c. 106.
- Everett Woolen Company, Great Barrington. Organization certified February 9, 1889. Pub. Stat., c. 106.
- Every Saturday Publishing Company, Boston. Organization certified May 18, 1893. Pub. Stat., c. 106.
- Excelsior Cement Company, Milford. Organization certified February 3, 1890. Pub. Stat., c. 106.

- Excelsior Cutlery Company, Worcester. Organization certified May 24, 1893. Pub. Stat., c. 106.
- Excelsior Shoe Company, The, Milford. Organization certified June 9, 1891. Pub. Stat., c. 106.
- Exeter and Amesbury Railroad Company, Amesbury. Chartered 1891, c. 231. 1893, c. 139.
- F. A. Whitney Carriage Company, Leominster. Organization certified July 27, 1871.
- F. B. Rogers Silver Company, Taunton. Organization certified February 23, 1886. Pub. Stat., c. 106.
- F. B. Washburn and Co. Corporation, Brockton. Organization certified March 7, 1888. Pub. Stat., c. 106.
- F. E. Young Company, The, Worcester. Organization certified March 6, 1893. Pub. Stat., c. 106.
- F. O. Dewey Company, Boston. Organization certified February 2, 1889. Pub. Stat., c. 106.
- F. P. Cox Laundry Company, The, Boston. Organization certified February 4, 1891. Pub. Stat., c. 106. 1891, c. 360.
- Fairchild Paper Company, Boston. Organization certified January 3, 1881. 1870, c. 224.
- Fairfield Paper Company, Russell. Organization certified December 7, 1887. Pub. Stat., c. 106.
- Fairhaven Iron Foundry Company, Fairhaven. Organization certified April 10, 1891. Pub. Stat., c. 106.
- Fairhaven Water Company, Fairhaven. Chartered 1888, c. 196; 1889, c. 381; 1893, c. 232.
- Fall River and New Bedford Street Railway Company. Chartered 1893, c. 320.
- Fall River and Providence Steamboat Company, Fall River. Organization certified September 25, 1880. 1870, c. 224.
- Fall River and Taunton Street Railway Company. Chartered 1893, c. 421.
- Fall River Automatic Lighting Company, Fall River. Organization certified June 24, 1893. Pub. Stat., c. 106.
- Fall River Bleachery, Fall River. Organization certified August 20, 1874.
- Fall River Collateral Loan Association, Fall River. Chartered 1893, c. 425.
- Fall River Daily Globe Publishing Company, The, Fall River. Organization certified May 1, 1885. Pub. Stat., c. 106.
- Fall River Daily Herald Publishing Company, The, Fall River. Organization certified April 16, 1877. 1870, c. 224.
- Fall River Electric Freight Railway Company, Fall River. Chartered 1891, c. 126. 1893, c. 184.

- Fall River Electric Light Company, The, Fall River. Organization certified March 7, 1883. Pub. Stat., c. 106.
- Fall River Gas Works Company, Fall River. Organization certified September 25, 1880. 1870, c. 224.
- Fall River Granite Company, Fall River. Organization certified February 27, 1873.
- Fall River Ice Company, Fall River. Organization certified November 24, 1890. Pub. Stat., c. 106.
- Fall River Iron Works Company, Fall River. Chartered 1825. 1824, c. 60.
- Fall River Lithograph Company, The, Fall River. Organization certified September 8, 1890. Pub. Stat., c. 106.
- Fall River Loan and Trust Company, Fall River. Chartered 1891, c. 168.
- Fall River Machine Company, Fall River. Organization certified September 25, 1880. 1870, c. 224.
- Fall River Manufactory, Fall River. Chartered 1820. 1819, c. 89.
- Fall River Merino Company, The, Fall River. Organization certified January 26, 1875.
- Fall River Mill Supply Company, Fall River. Organization certified December 5, 1889. Pub. Stat., c. 106.
- Fall River Railroad Company, New Bedford. Organized under 1872, c. 53. Organization certified November 25, 1874.
- Fall River Real Estate Association of Fall River, Fall River. Chartered 1892, c. 329.
- Fall River Spool and Bobbin Company, Fall River. Organization certified July 13, 1878. 1870, c. 224.
- Fall River Steam and Gas Pipe Company — corporation, Fall River. Organization certified September 24, 1891. Pub. Stat., c. 106.
- Fall River Tribune Publishing Company, Fall River. Organization certified January 20, 1890. Pub. Stat., c. 106.
- Fall River, Warren and Providence Railroad Company, Providence, R. I. Chartered 1857, c. 25.
- Fall River Workingmen's Co-operative Association, Fall River. Organized December 4, 1867. 1866, c. 290.
- Falmouth Cranberry Company, The, Falmouth. Organization certified April 2, 1889. Pub. Stat., c. 106.
- Falmouth Heights Land and Wharf Company, Falmouth. Chartered 1871, c. 278.
- Falmouth Local Publishing and Printing Company, Falmouth. Organization certified April 10, 1890. Pub. Stat., c. 106.
- Falmouth Wharf Company, Falmouth. Chartered 1819, c. 18.
- Family Co-operative Grocery Company, The, Worcester. Organization certified August 22, 1893. Pub. Stat., c. 106.

- Faneuil Hall Insurance Company, Boston. Chartered 1871, c. 29.
- Farmington River Water Power Company, Otis. Chartered 1867, c. 134.
- Farr Alpaca Company, Holyoke. Organization certified November 13, 1873.
- Farrar Tack Company, Lynn. Organization certified January 9, 1886. Pub. Stat., c. 106.
- Farren Hotel Company, Montague. Organization certified July 17, 1872.
- Farrington Printing Company, Boston. Organization certified July 14, 1892. Pub. Stat., c. 106.
- Farwell Bleachery, Lawrence. Organization certified November 29, 1886. Pub. Stat., c. 106.
- Faulkner Manufacturing Company, Billerica. Organization certified July 1, 1880. 1870, c. 224.
- Fayette Shaw Leather Company, Boston. Organization certified April 18, 1892. Pub. Stat., c. 106.
- Ferd. F. French & Co., Limited, Boston. Organization certified June 27, 1885. Pub. Stat., c. 106.
- Fifty Associates, Boston. Chartered 1820. 1819, c. 138. 1823, c. 15.
- Finlay Paper Company, Newton. Organization certified November 29, 1892. Pub. Stat., c. 106.
- Firemen's Fire Insurance Company, Boston. Organization certified December 21, 1872, under 1872, c. 375, § 9.
- First National Fire Insurance Company, Worcester. Chartered 1868, cc. 154, 269. 1869, c. 178.
- First Swedish Co-operative Store Company of Quinsigamond, Worcester, Mass., Worcester. Organization certified April 6, 1883. Pub. Stat., c. 106.
- First Universalist Meeting House in Worcester, Proprietors of the, Worcester. Chartered 1843, c. 59.
- Fisher Manufacturing Company, The, Grafton. Organization certified August 16, 1881. 1870, c. 224.
- Fisk Manufacturing Company, Springfield. Organization certified November 10, 1880. 1870, c. 224.
- Fiskdale Mills, Sturbridge. Chartered 1836, c. 49.
- Fiske Wharf and Warehouse Company, Boston. Organization certified February 20, 1882. Pub. Stat., c. 106.
- Fitchburg and Leominster Street Railway Company, Fitchburg. Organization certified April 10, 1886. Name changed from Fitchburg Street Railway Company under 1892, c. 85.
- Fitchburg Co-operative Association, Fitchburg. Organization certified November 11, 1867. 1866, c. 290.

Fitchburg Gas Company, Fitchburg. Chartered 1852, c. 208.

Fitchburg Manufacturing Company, Fitchburg. Organization certified February 6, 1890. Pub. Stat., c. 106.

Fitchburg Railroad Company, Boston. Chartered 1842, c. 84.

Fitchburg Steam Engine Company, Fitchburg. Organization certified September 15, 1876.

Fitchburg Worsted Company, Fitchburg. Organization certified November 1, 1879. 1870, c. 224.

Fitts Land and Power Company, Worcester. Organization certified October 24, 1888. Pub. Stat., c. 106.

Flax Leather Manufacturing Company, Boston. Organization certified August 31, 1863.

Flax Pond Fishing Company in Dennis, Dennis. Chartered 1852, c. 68.

Flint Mills, Fall River. Organization certified February 28, 1872.

Florence Furniture Company, Northampton. Organization certified June 23, 1873.

Florence Manufacturing Company, Florence, Northampton, Organized June 1, 1866.

Flynt Building and Construction Company, Palmer. Organization certified March 2, 1885. Pub. Stat., c. 106.

Fobes, Hayward & Co. (Incorporated), Boston. Organization certified January 1, 1886. Pub. Stat., c. 106.

Foote Refrigerator Company, The, Boston. Organization certified November 17, 1886. Pub. Stat., c. 106.

Forbes Lithograph Manufacturing Company, The, Boston. Organization certified September 14, 1875. 1870, c. 224.

Ford Bit Company, The, Holyoke. Organization certified March 18, 1892. Pub. Stat., c. 106.

Forehand Arms Company, Worcester. Organization certified November 6, 1890. Pub. Stat., c. 106.

Forest Avenue Street Railway Company, The, Brockton. Organization certified September 27, 1890. Pub. Stat., c. 113.

Foster's Wharf Company, Boston. Chartered 1875, c. 198.

Foundry Supply Company, The, Boston. Organization certified April 16, 1884. Pub. Stat., c. 106.

Foxboro' Foundry and Machine Company, Foxborough. Organization certified July 30, 1887. Pub. Stat., c. 106.

Foxboro' Manufacturing Company, Foxborough. Organization certified January 13, 1885. Pub. Stat., c. 106.

- Framingham Box Company, The, Framingham. Organization certified February 19, 1889. Pub. Stat., c. 106.
- Framingham Brass Manufacturing Company, The, Framingham. Organization certified March 9, 1892. Pub. Stat., c. 106.
- Framingham Electric Company, Framingham. Organization certified August 24, 1888. Pub. Stat., c. 106.
- Framingham Gas Fuel and Power Company, The, Framingham. Organization certified March 22, 1889. Pub. Stat., c. 106.
- Framingham Odd Fellows' Building Association, Framingham. Organization certified January 27, 1876.
- Framingham Union Street Railway Company, Framingham. Organization certified October 1, 1887. Pub. Stat., c. 113.
- Framingham Water Company, Framingham. Chartered 1884, c. 271.
- Frank E. Sargent Company, The, Fall River. Organization certified November 4, 1891. Pub. Stat., c. 106.
- Franklin Cotton Manufacturing Company, Franklin. Organization certified March 22, 1883. Pub. Stat., c. 106.
- Franklin County Lumber Company, Greenfield. Organization certified July 13, 1893. Pub. Stat., c. 106.
- Franklin Educational Company, Boston. Organization certified January 19, 1892. Pub. Stat., c. 106.
- Franklin Electric Light Company, Montague. Organization certified December 17, 1886. Pub. Stat., c. 106.
- Franklin Insurance Company of Boston, Boston. Organization certified January 4, 1873, under 1872, c. 375.
- Franklin Osborn Company, Peabody. Organization certified June 20, 1891. Pub. Stat., c. 106.
- Franklin Paper Company, Holyoke. Organization certified January 23, 1866.
- Franklin Park Land and Improvement Company, Boston. Organization certified February 9, 1880. 1870, c. 224; 1889, c. 102.
- Franklin Telegraph Company, Boston. Chartered 1865, c. 119. 1869, c. 209.
- Franklin Water Company, Franklin. Chartered 1883, c. 182.
- Frankton Mills, The, Shelburne. Organization certified April 29, 1878. 1870, c. 224.
- Fred H. Allen Company, Boston. Organization certified August 23, 1892. Pub. Stat., c. 106.
- Frederick Taylor Company, Lowell. Organization certified June 5, 1888. Pub. Stat., c. 106.
- Freeland Loomis Company, Boston. Organization certified January 17, 1891. Pub. Stat., c. 106.
- Freeman Manufacturing Company, North Adams. Organization certified January 5, 1874.

- Freemasons' Hall Association, Haverhill. Chartered 1866, c. 177. 1873, c. 72.
- Fresh Pond Ice Company, Somerville. Organization certified February 10, 1887. Pub. Stat., c. 106.
- Frick Piano Case Co., Wendell. Organization certified May 4, 1893. Pub. Stat., c. 106.
- Frothingham Buildings, Boston. Chartered 1889, c. 171.
- Fulton Iron Foundry Company, Boston. Chartered 1836, c. 266.
- G. A. R. Mills, The, Boston. Organization certified September 6, 1892. Pub. Stat., c. 106.
- G. and C. Merriam Company, Springfield. Organization certified March 29, 1892. Pub. Stat., c. 106.
- G. D. Dows & Company, Incorporated, Boston. Organization certified March 20, 1893. Pub. Stat., c. 106.
- G. W. & F. Smith Iron Company, Boston. Organization certified December 31, 1880. 1870, c. 224.
- Gardner Egg Carrier Company, Gardner. Organization certified October 7, 1889. Pub. Stat., c. 106.
- Gardner Electric Company, The, Gardner. Organization certified May 10, 1888. Pub. Stat., c. 106.
- Gardner Electric Light Company, Gardner. Organization certified October 28, 1891. Pub. Stat., c. 106.
- Gardner Gas Light Company, The, Gardner. Organization certified December 14, 1887. Pub. Stat., c. 106.
- Gardner Paint Company, Gardner. Organization certified May 2, 1891. Pub. Stat., c. 106.
- Gardner Sovereigns' Co-operative Association, The, Gardner. Organization certified February 4, 1875.
- Gardner Water Company, Gardner. Chartered 1882, c. 145.
- Garfield & Proctor Coal Company, Fitchburg. Organization certified May 16, 1888. Pub. Stat., c. 106.
- Gately and Rogers Furniture Company, Worcester. Organization certified October 5, 1891. Pub. Stat., c. 106. 1891, c. 360.
- Gay and Parker Company, Boston. Organization certified October 5, 1887. Pub. Stat., c. 106.
- George A. Schastey Company, Springfield. Organization certified April 7, 1890. Pub. Stat., c. 106.
- Geo. C. Gill Paper Company, The, Holyoke. Organization certified July 23, 1891. Pub. Stat., c. 106. 1891, c. 360.
- George E. Barnard Company, Lynn. Organization certified May 12, 1891. Pub. Stat., c. 106.
- George F. Hewett Co., Worcester. Organization certified April 14, 1891. Pub. Stat., c. 106.

- George Frost Company, The, Boston. Organization certified January 2, 1892. Pub. Stat., c. 106.
- George G. Fox Company, Boston. Organization certified December 22, 1893. Pub. Stat., c. 106.
- George G. Page Box Company, The, Cambridge. Organization certified February 28, 1883. Pub. Stat., c. 106.
- George H. Corbett Company, Worcester. Organization certified March 2, 1893. Pub. Stat., c. 106.
- George H. Gilbert Manufacturing Company, Ware. Chartered 1867, c. 281.
- George H. Poor Leather Company, Peabody. Organization certified December 15, 1892. Pub. Stat., c. 106.
- George H. Wood Company, Boston. Organization certified April 25, 1889. Pub. Stat., c. 106.
- George Lawley and Son Corporation, Boston. Organization certified November 18, 1890. Pub. Stat., c. 106.
- George N. Newhall Company, Worcester. Organization certified July 28, 1892. Pub. Stat., c. 106.
- George R. Dickinson Paper Company, Holyoke. Organization certified June 2, 1882. Pub. Stat., c. 106.
- George W. Gale Lumber Company, Cambridge. Organization certified February 9, 1891. Pub. Stat., c. 106.
- George W. Prouty Company, The, Gloucester. Organization certified October 30, 1893. Pub. Stat., c. 106.
- Geo. W. Wheelwright Paper Company, Boston. Organization certified January 28, 1880. 1870, c. 224.
- George Whitney Woolen Company, Royalston. Organization certified August 2, 1890. Pub. Stat., c. 106.
- George Woodman Company, The, Boston. Organization certified January 27, 1891. Pub. Stat., c. 106.
- Georgetown Boot & Shoe Company, Georgetown. Organization certified October 20, 1888. Pub. Stat., c. 106.
- German American Publishing Company, The, Holyoke. Organization certified July 8, 1890. Pub. Stat., c. 106.
- German Co-operative Association, Lawrence. Organization certified February 3, 1890. Pub. Stat., c. 106.
- Germania Mills (Hartford, Conn.), Holyoke. Organization certified January 19, 1865.
- Gibbs, Loom Harness and Reed Company, Clinton. Organization certified March 30, 1874.
- Gilbert and Barker Manufacturing Company, Springfield. Organization certified March 31, 1870, under Gen. Stat., c. 61.
- Glasgo Thread Company, The, Worcester. Organization certified March 31, 1883. Pub. Stat., c. 106.

- Glasgow Company, South Hadley Falls. Chartered 1848, c. 15.
- Glen Mills, Fall River. Organization certified July 16, 1889. Pub. Stat., c. 106.
- Glencoe Granite Company, Quincy. Organization certified April 15, 1890. Pub. Stat., c. 106.
- Glendale Elastic Fabrics Company, Easthampton. Organization certified October 26, 1868.
- Glenwood Furnishing Company, The, Taunton. Organization certified February 15, 1890. Pub. Stat., c. 106.
- Globe Gas Light Company, Boston. Organization certified October 6, 1874.
- Globe Investment Company, Boston. Organization certified May 3, 1884. 1888, c. 410.
- Globe Nail Company, Boston. Organization certified May 23, 1868.
- Globe Newspaper Company, The, Boston. Organization certified January 31, 1878. 1870, c. 224.
- Globe Stereotype Company, Boston. Organization certified October 5, 1893. Pub. Stat., c. 106.
- Globe Street Railway Company, Fall River. Organization certified April 16, 1880. Pub. Stat., c. 113.
- Globe Worsted Mills, Lawrence. Organization certified November 8, 1880. 1870, c. 224.
- Globe Yarn Mills, The, Fall River. Organization certified April 16, 1881. 1870, c. 224.
- Gloucester Co-operative Association, Gloucester. Organization certified June 16, 1890. Pub. Stat., c. 106.
- Gloucester Electric Company, Gloucester. Organization certified April 13, 1888. Pub. Stat., c. 106.
- Gloucester, Essex and Beverly Street Railway Company, Gloucester. Chartered 1893, c. 159.
- Gloucester Fish Company, Boston. Organization certified September 13, 1888. Pub. Stat., c. 106.
- Gloucester Fish Drying Company, Gloucester. Organization certified April 18, 1884. Pub. Stat., c. 106.
- Gloucester Gas Light Company, Gloucester. Chartered 1853, c. 18.
- Gloucester Isinglass and Glue Company, Gloucester. Organization certified January 4, 1881. 1870, c. 224.
- Gloucester Lighterage Company, The, Gloucester. Organization certified April 18, 1888. Pub. Stat., c. 106.
- Gloucester Net and Twine Company, Gloucester. Organization certified March 12, 1884. Pub. Stat., c. 106.
- Gloucester Safe Deposit and Trust Company, Gloucester. Chartered 1891, c. 26.

- Gloucester Street Railway Company, Gloucester. Chartered 1881, c. 279. Organization certified December 29, 1885. Pub. Stat., c. 113.
- Gloucester Tow Boat Company, The, Gloucester. Organization certified November 14, 1892. Pub. Stat., c. 106.
- Gloucester Water Supply Company, Gloucester. Chartered 1881, c. 167.
- Goddard Machine Company, The, Holyoke. Organization certified July 24, 1889. Pub. Stat., c. 106.
- Goepper Brothers Company, Cambridge. Organization certified March 20, 1893. Pub. Stat., c. 106.
- Goetz Silk Manufacturing Co., Holyoke. Organization certified February 3, 1893. Pub. Stat., c. 106.
- Golden Rule Company, The, Boston. Organization certified March 2, 1886. Pub. Stat., c. 106.
- Gordon Shoe Manufacturing Company, The, Marlborough. Organization certified August 2, 1889. Pub. Stat., c. 106.
- Gould and Cutler Corporation, Boston. Organization certified December 31, 1889. Pub. Stat., c. 106.
- Gowdy & Remington Shoe Company, Springfield. Organization certified March 18, 1892. Pub. Stat., c. 106.
- Grafton and Upton Railroad Company, Grafton. Organization certified October 22, 1873. 1888, c. 45.
- Grafton Ice Company, The, Grafton. Organization certified January 16, 1888. Pub. Stat., c. 106.
- Grafton Water Company, The, Grafton. Chartered 1886, c. 211. 1887, c. 95.
- Granby Co-operative Creamery Association, The, Granby. Organization certified January 21, 1889. Pub. Stat., c. 106.
- Granite Mills, Fall River. Chartered 1863, c. 48.
- Granite Railway Company, Boston and Quincy. Chartered 1826. 1825, c. 183.
- Granite Shoe Company, Lynn. Organization certified October 5, 1891. Pub. Stat., c. 106.
- Granite Trust Company, Boston. Chartered 1892, c. 394. 1893, c. 267.
- Granite Wharf Marine Railway, Fairhaven. Chartered 1853, c. 112.
- Grant Corundum Wheel Manufacturing Company, Springfield. Organization certified December 30, 1887. Pub. Stat., c. 106.
- Grant-Sanger Confectionery Company, The, Springfield. Organization certified October 26, 1893. Pub. Stat., c. 106.
- Grant Yarn Company, Fitchburg. Organization certified February 29, 1892. Pub. Stat., c. 106.

- Graphic Publishing Company, The, Springfield. Organization certified April 12, 1892. Pub. Stat., c. 106.
- Graton and Knight Manufacturing Company, The, Worcester. Organization certified January 1, 1872.
- Great Barrington Coal Company, Great Barrington. Organization certified April 17, 1893. Pub. Stat., c. 106.
- Great Barrington Electric Light Company, Great Barrington. Organization certified January 5, 1888. Pub. Stat., c. 106.
- Great Barrington Gas Light Company, Great Barrington. Organization certified November 27, 1855. 1891, c. 279.
- Great Pasture Company, Salem. Chartered 1855, c. 114.
- Greenfield Electric Light and Power Company, The, Greenfield. Organization certified December 30, 1886. Pub. Stat., c. 106.
- Greenfield Gas Light Company, Greenfield. Chartered 1854, c. 212.
- Greenfield Power Company, The, Greenfield. Organization certified April 2, 1880. 1870, c. 224.
- Greylock Mills, The, Pittsfield. Organization certified June 7, 1880. 1870, c. 224.
- Greylock Park Association, Adams, North Adams, Williamstown. Chartered 1885, c. 166.
- Griffith, Axtell and Cady Company, Holyoke. Organization certified April 12, 1890. Pub. Stat., c. 106.
- Grinnell Manufacturing Corporation, New Bedford. Organization certified March 14, 1882. Pub. Stat., c. 106.
- Grip Machinery Company, Malden. Organization certified October 11, 1893. Pub. Stat., c. 106.
- Griswoldville Manufacturing Company, Colrain. Chartered 1840, c. 51.
- Guptill Company, The, Boston. Organization certified December 5, 1893. Pub. Stat., c. 106.
- Gurney Hot Water Heater Company, Boston. Organization certified November 10, 1886. Pub. Stat., c. 106.
- H. A. Lothrop Manufacturing Company, The, Sharon. Organization certified May 6, 1882. Pub. Stat., c. 106.
- H. A. Williams Manufacturing Company, Taunton. Organization certified July 22, 1887. Pub. Stat., c. 106.
- H. B. Smith Company, The, Westfield. Organization certified October 25, 1879. 1870, c. 224.
- H. B. Stevens Company, Boston. Organization certified August 19, 1891. Pub. Stat., c. 106.
- H. D. Watson Publishing Company, Greenfield. Organization certified June 14, 1886. Pub. Stat., c. 106.
- H. G. Jordan & Co., Incorporated, Boston. Organization certified September 30, 1892. Pub. Stat., c. 106.

- H. H. Mayhew Company, Shelburne. Organization certified April 5, 1887. Pub. Stat., c. 106.
- H. M. Richardson Carriage Company, The, Leominster. Organization certified January 25, 1892. Pub. Stat., c. 106.
- H. R. Barker Manufacturing Company, The, Lowell. Organization certified May 10, 1887. Pub. Stat., c. 106.
- H. S. Lawrence Clothing Co., Boston. Organization certified March 28, 1891. Pub. Stat., c. 106.
- H. W. Downs Company, Boston. Organization certified November 26, 1889. Pub. Stat., c. 106.
- Hadley Company, Holyoke. Chartered 1863, c. 94.
- Hall Commercial College, Incorporated, The, Boston. Organization certified December 31, 1889. Pub. Stat., c. 106.
- Hall Type Writer Company, Salem. Organization certified April 6, 1886. Pub. Stat., c. 106.
- Hallet & Davis Piano Manufacturing Company, The, Boston. Organization certified April 1, 1880. 1870, c. 224.
- Hamblin and Russell Manufacturing Company, Worcester. Organization certified June 10, 1884. Pub. Stat., c. 106. 1887, c. 151.
- Hamilton Manufacturing Company, The, Lowell. Chartered 1825. 1824, c. 44.
- Hamilton Woolen Company, Boston and Southbridge. Chartered 1831. 1830, c. 20.
- Hammond Reed Company, Worcester. Organization certified April 13, 1892. Pub. Stat., c. 106.
- Hampden Co-operative Association, Springfield. Organization certified September 19, 1892. Pub. Stat., c. 106.
- Hampden Emery and Corundum Company, Chester. Organization certified February 7, 1888. Pub. Stat., c. 106.
- Hampden Glazed Paper and Card Company, Holyoke. Organization certified November 3, 1880. 1870, c. 224.
- Hampden Loan and Trust Company, Springfield. Chartered 1887, c. 337.
- Hampden Paint and Chemical Company, Springfield. Chartered 1852, c. 89. 1854, c. 268.
- Hampden Watch Company, Springfield. Organization certified May 12, 1877. 1870, c. 224.
- Hampshire Paper Company, South Hadley Falls. Organization certified June 6, 1866.
- Hampshire Reservoir Company, The, Northampton. Organization certified March 25, 1879. 1870, c. 224.
- Hampton Co-operative Creamery Association, Easthampton. Organization certified June 6, 1881. 1870, c. 224.

- Hancock Inspirator Company, Boston.** Organization certified November 30, 1877. 1870, c. 224.
- Hanover Water Company, Hanover.** Chartered 1891, c. 398.
- Harbor Bar Fish Weir Company, Truro.** Organization certified March 7, 1891. Pub. Stat., c. 106.
- Hargraves Mills, Fall River.** Organization certified July 13, 1888. Pub. Stat., c. 106.
- Harrington & Richardson Arms Company, Worcester.** Organization certified January 17, 1888. Pub. Stat., c. 106.
- Hartford and Connecticut Western Railroad Company, Connecticut.**
- Harvard Brass Company, Cambridge.** Organization certified December 22, 1892. Pub. Stat., c. 106.
- Harvard Piano Company, The, Boston.** Organization certified February 2, 1888. Pub. Stat., c. 106.
- Harvard Printing Company, The, Cambridge.** Organization certified May 25, 1888. Pub. Stat., c. 106.
- Harwood and Quincy Machine Company, The, Worcester.** Organization certified March 30, 1881. 1870, c. 224.
- Harwood Manufacturing Company, Leominster.** Organization certified May 29, 1884. Pub. Stat., c. 106.
- Hastings & Sons Publishing Company, Lynn.** Organization certified June 6, 1892. Pub. Stat., c. 106.
- Hatch-Wall Flashing Company, The, Boston.** Organization certified January 27, 1893. Pub. Stat., c. 106.
- Hathaway Manufacturing Company, The, New Bedford.** Organization certified February 4, 1889. Pub. Stat., c. 106.
- Hathaway, Soule & Harrington, Incorporated, Boston.** Organization certified June 3, 1890. Pub. Stat., c. 160.
- Havenner & Davis, Incorporated, Boston.** Organization certified October 1, 1891. Pub. Stat., c. 106.
- Haverhill and Amesbury Street Railway Company, Haverhill.** Chartered 1892, c. 217.
- Haverhill and Groveland Street Railway Company, Haverhill.** Charter issued May 23, 1877.
- Haverhill Aqueduct Company, Haverhill.** Organized December 2, 1802. 1867, c. 73.
- Haverhill Electric Company, Haverhill.** Organization certified December 7, 1888. Pub. Stat., c. 106.
- Haverhill Gas Light Company, Haverhill.** Chartered 1853, c. 8.
- Haverhill Gazette Company, The, Haverhill.** Organization certified July 31, 1886. Pub. Stat., c. 106.
- Haverhill, Georgetown and Danvers Street Railway Company.** Chartered 1893, c. 384.

- Haverhill Hat Company, Haverhill. Organization certified April 10, 1871.
- Haverhill Ice Company, The, Haverhill. Organization certified December 27, 1884. Pub. Stat., c. 106.
- Haverhill Iron Works, The, Haverhill. Organization certified November 29, 1880. 1870, c. 224.
- Haverhill Odd Fellows' Hall Association, Haverhill. Chartered 1868, c. 266.
- Haverhill Paper Company, The, Bradford. Organization certified July 9, 1883. Pub. Stat., c. 106.
- Haverhill Roller Toboggan Company, The, Haverhill. Organization certified February 2, 1888. Pub. Stat., c. 106.
- Haverhill Safe Deposit and Trust Company, Haverhill. Chartered 1891, c. 110.
- Hawks Electric Company, Boston. Organization certified December 31, 1892. Pub. Stat., c. 106.
- Haydenville Manufacturing Company, The, Williamsburg. Organization certified July 22, 1884. Public Stat., c. 106.
- Heliotype Printing Company, The, Boston. Organization certified February 2, 1893. Pub. Stat., c. 106.
- Henry C. Hunt Company, Boston. Organization certified May 16, 1892. Pub. Stat., c. 106.
- Henry F. Miller and Sons Piano Company, Boston. Organization certified November 18, 1884. Pub. Stat., c. 106.
- Henry W. Wellington Company, Boston. Organization certified February 2, 1893. Pub. Stat., c. 106.
- Henry Wood's Sons Company, Boston. Organization certified January 5, 1884. Pub. Stat., c. 106.
- Hercules Foundry Company, Boston. Organization certified June 19, 1891. Pub. Stat., c. 106.
- Herdie Phaeton Company, Boston. Organization certified May 4, 1881. 1870, c. 224.
- Hero Cough Syrup Company, The, Westborough. Organization certified December 31, 1885. Pub. Stat., c. 106.
- Hetherston Importing Company, The, Boston. Organization certified April 9, 1891. Pub. Stat., c. 106.
- Heywood Boot and Shoe Company, Worcester. Organization certified December 11, 1884. Pub. Stat., c. 106.
- High Rock Granite Company, The, Attleborough. Organization certified December 15, 1883. Pub. Stat., c. 106.
- Highland Foundry Company, Boston. Organization certified April 22, 1876.
- Highland Ice Company, Boston. Organization certified May 4, 1881. 1870, c. 224.

- Highland Mills, Huntington. Organization certified August 19, 1873.
- Hill Water Company, Stockbridge. Chartered 1885, c. 100.
- Hills Company, The, Amherst. Organization certified August 16, 1877. 1870, c. 224.
- Hingham Cordage Company, Hingham. Chartered 1853, c. 370.
- Hingham Dairy Association, Boston. Organization certified October 10, 1892. Pub. Stat., c. 106.
- Hingham Water Company, Hingham. Chartered 1879, c. 139.
- Hingham Wharf and Land Company, Hingham. Chartered 1847, c. 108.
- Hinsdale Co-operative Creamery Association, Hinsdale. Organization certified July 31, 1886. Pub. Stat., c. 106.
- Hodges Mansur Co., Boston. Organization certified May 29, 1889. Pub. Stat., c. 106.
- Hollingsworth & Vose Company, Boston. Organization certified June 6, 1892. Pub. Stat., c. 106.
- Hollingsworth and Whitney Company, Boston. Organization certified February 24, 1882. Pub. Stat., c. 106.
- Holliston Gas and Electric Company, Holliston. Organization certified June 5, 1891. Pub. Stat., c. 106.
- Holliston Harness Company, Holliston. Organization certified February 13, 1890. Pub. Stat., c. 106.
- Holliston Shoe Company, Holliston. Organization certified July 1, 1892. Pub. Stat., c. 106.
- Holliston Water Company, Holliston. Chartered 1884, c. 106. 1887, c. 80.
- Holmes Provision and Cold Storage Company, Boston. Organization certified March 6, 1893. Pub. Stat., c. 106.
- Holtzer-Cabot Electric Company, The, Boston. Organization certified February 26, 1889. Pub. Stat., c. 106.
- Holyoke and Northampton Boom and Lumber Company, Northampton. Chartered 1871, c. 362. 1873, c. 215. Organized May 8, 1873. 1891, c. 282.
- Holyoke and South Hadley Falls Ice Company, The, Holyoke. Organization certified November 29, 1886. Pub. Stat., c. 106.
- Holyoke and Westfield Railroad Company, Holyoke. Chartered 1869, c. 379.
- Holyoke Bar Co., The, Holyoke. Organization certified February 5, 1889. Pub. Stat., c. 106.
- Holyoke Card and Paper Company, The, Springfield. Organization certified March 10, 1884. Pub. Stat., c. 106.
- Holyoke Coal and Wood Company, Holyoke. Organization certified October 6, 1885. Pub. Stat., c. 106.

- Holyoke Co-operative Supply Association, The, Holyoke. Organization certified July 16, 1890. Public Stat., c. 106.
- Holyoke Dry Goods Company, Holyoke. Organization certified March 26, 1891. Pub. Stat., c. 106.
- Holyoke Envelope Company, Holyoke. Organization certified December 10, 1880. 1870, c. 224.
- Holyoke Hydrant and Iron Works, Holyoke. Organization certified May 25, 1886. Pub. Stat., c. 106.
- Holyoke Machine Company, Holyoke. Organization certified January 25, 1864. Confirmed November 22, 1871.
- Holyoke Mutual Fire Insurance Company, Salem. Chartered March 14, 1843. 1872, c. 375. February 26, 1873.
- Holyoke Paper Company, Holyoke. Organization certified May 19, 1857.
- Holyoke Snath Company, The, Holyoke. Organization certified May 15, 1886. Pub. Stat., c. 106.
- Holyoke Street Railway Company, Holyoke. Organization certified June 11, 1884. Pub. Stat., c. 113.
- Holyoke Warp Company, Holyoke. Organization certified March 31, 1869, under Gen. Stat., c. 61.
- Holyoke Water Power Company, Holyoke. Chartered 1859, c. 6.
- Home Newspaper Publishing Company, Westfield. Organization certified September 26, 1889. Pub. Stat., c. 106.
- Home Supply Company, Boston. Organization certified May 7, 1890. Pub. Stat., c. 106.
- Hook and Hastings Company, The, Weston. Organization certified October 20, 1893. Pub. Stat., c. 106.
- Hoosac Tunnel and Wilmington Railroad Company, Rowe. Organized December 28, 1886. Pub. Stat., c. 112. 1887, c. 238.
- Hoosac Tunnel Dock and Elevator Company, Boston. Chartered 1879, c. 277.
- Hoosac Valley Street Railway Company, North Adams. Organization certified April 7, 1886. Pub. Stat., c. 113.
- Hopedale Elastic Fabric Company, Hopedale. Organization certified January 3, 1887. Pub. Stat., c. 106.
- Hopedale Elastic Goods Company, Hopedale. Organization certified March 25, 1891. Pub. Stat., c. 106.
- Hopedale Machine Company, Milford. Organization certified December 2, 1867.
- Hopedale Machine Screw Company, The, Hopedale. Organization certified December 19, 1888. Pub. Stat., c. 106.

- Hopeville Manufacturing Company, Worcester. Organization certified August 4, 1870. 1870, c. 224.
- Hopewell Railroad Supply Company, Boston. Organization certified June 13, 1893. Pub. Stat., c. 106.
- Hopkinton Building Association, Hopkinton. Organization certified March 30, 1892. Pub. Stat., c. 106.
- Hopkinton Electric Company, Hopkinton. Organization certified September 25, 1889. Pub. Stat., c. 106.
- Horn and Supply Company, The, Leominster. Organization certified July 1, 1892. Pub. Stat., c. 106.
- Horn Pond Branch Railroad Company, Boston. Chartered 1852, c. 192.
- Horner Machine Company, The, Holyoke. Organization certified March 6, 1891. Pub. Stat., c. 106.
- Horton Akerley Company, The, Reading. Organization certified May 26, 1891. Pub. Stat., c. 106.
- Housatonic Water Company, Great Barrington. Chartered 1884, c. 262. 1887, c. 62.
- House Furnishing Co-operative Company, The, Worcester. Organization certified May 5, 1893. Pub. Stat., c. 106.
- Hovey Publishing Company, The, Boston. Organization certified June 16, 1881. 1870, c. 224.
- Howard Brothers Manufacturing Company, The, Worcester. Organization certified May 15, 1888. Pub. Stat., c. 106.
- Howard Manufacturing Company, Boston. Organization certified April 20, 1885. Pub. Stat., c. 106.
- Howe Lumber Company, The, Lowell. Organization certified March 8, 1892. Pub. Stat., c. 106.
- Howland Mills Corporation, New Bedford. Organization certified May 31, 1888. Pub. Stat., c. 106.
- Hoxie Mineral Soap Corporation, Boston. Organization certified May 24, 1893. Pub. Stat., c. 106.
- Huber Printing Press Company, Taunton. Organization certified June 5, 1885. Pub. Stat., c. 106.
- Hubley Manufacturing and Supply Company, Worcester. Organization certified August 27, 1892. Pub. Stat., c. 106.
- Hull Electric Light and Power Company, Hull. Organization certified April 13, 1892. Pub. Stat., c. 106.
- Hull Street Railway Company, Hull. Chartered 1887, c. 297.
- Hunt Manufacturing Company, Westborough. Organization certified April 10, 1893. Pub. Stat., c. 106.
- Hunt-Spiller Manufacturing Company, The, Boston. Organization certified May 31, 1892. Pub. Stat., c. 106.
- Hunt's Life Saving Gun Company, Weymouth. Organization certified February 26, 1887. Pub. Stat., c. 106.

- Hurlbut Paper Manufacturing Company, Lee. Organization certified May 7, 1888. Pub. Stat., c. 106.
- Hutchins Machine Company, Worcester. Organization certified June 3, 1891. Pub. Stat., c. 106.
- Hutchins Narrow Fabric Co., Worcester. Organization certified March 14, 1889. Pub. Stat., c. 106.
- Hyde Manufacturing Company, Southbridge. Organization certified August 4, 1881. 1870, c. 224.
- Hyde Park Company, Hyde Park. Organization certified May 2, 1893. Pub. Stat., c. 106.
- Hyde Park Electric Light Company, Hyde Park. Organization certified March 26, 1888. Pub. Stat., c. 106.
- Hyde Park Water Company, Hyde Park. Chartered 1884, c. 91.
- Hydraulic Manufacturing Company, The, Worcester. Organization certified September 28, 1887. Pub. Stat., c. 106.
- Ice, Bait and Fish Company, The, Gloucester. Organization certified December 1, 1891. Pub. Stat., c. 106.
- Imperial Metal Card Company, Boston. Organization certified June 3, 1892. Pub. Stat., c. 106.
- Improved Dwellings Association, Boston. Chartered 1885, c. 128.
- Improved Dwellings Association of Springfield, Springfield. Chartered 1886, c. 268.
- India Alkali Works, Boston. Organization certified January 20, 1885. Pub. Stat., c. 106.
- India Drug Company, Boston. Organization certified May 28, 1888. Pub. Stat., c. 106.
- Indian Orchard Company, Springfield. Organization certified March 24, 1890. Pub. Stat., c. 106.
- Indian Orchard Mills, Springfield. Chartered 1859, c. 2.
- Industrial Co-operative Association, New Bedford. Organization certified January 29, 1876.
- Ingalls Boot and Shoe Corporation, The, Boston. Organization certified June 1, 1893. Pub. Stat., c. 106.
- Instant Freezer Company, The, Fitchburg. Organization certified July 27, 1893. Pub. Stat., c. 106.
- Intercontinental Railway (of Mexico) Company, Limited, Mexico. Organization certified October 15, 1891. Pub. Stat., c. 112.
- International Telegraph Company, Boston. Chartered 1866, c. 251. Leased to the Western Union Telegraph Company.
- International Trust Company, Boston. Chartered 1879, c. 152.

- Inter-State Collection Company, Boston. Organization certified June 6, 1887. Pub. Stat., c. 106.
- Investor Publishing Company, Boston. Organization certified November 11, 1891. Pub. Stat., c. 106.
- Ipswich Building Association, The, Ipswich. Organization certified July 15, 1893. Pub. Stat., c. 106.
- Ipswich Co-operative Creamery Company, The, Ipswich. Organization certified April 24, 1885. Pub. Stat., c. 106.
- Ipswich Gas Light Company, Ipswich. Organization certified October 26, 1877. 1870, c. 224.
- Ipswich Mills, Ipswich and Boston. Organization certified January 20, 1868.
- Irvona Tanning Company, Boston. Organization certified December 7, 1888. Pub. Stat., c. 106.
- Ivers and Pond Piano Company, Boston. Organization certified October 22, 1880. 1870, c. 224.
- J. A. Cummings Printing Company, The, Boston. Organization certified July 16, 1887. Pub. Stat., c. 106.
- J. B. Parker Machine Company, Clinton. Organization certified March 10, 1875.
- J. Barker and Brothers Manufacturing Company, The, Pittsfield. Organization certified October 16, 1884. Pub. Stat., c. 106.
- J. C. Ayer Company, Lowell. Organization certified October 16, 1877. 1870, c. 224.
- J. C. Lockett Crimping Machine Company, Brockton. Organization certified November 9, 1892. Pub. Stat., c. 106.
- J. E. Wesson Shoe Company, Worcester. Organization certified January 15, 1891. Pub. Stat., c. 106.
- J. F. Bumstead Company, The, Boston. Organization certified November 28, 1892. Pub. Stat., c. 106.
- J. G. Boutelle Company, Pepperell. Organization certified December 2, 1893. Pub. Stat., c. 106.
- J. G. Bridge Company, Boston. Organization certified December 30, 1892. Pub. Stat., c. 106.
- J. G. Phinney Counter Co., Stoughton. Organization certified March 21, 1888. Pub. Stat., c. 106.
- J. H. Conant Company, Boston. Organization certified May 6, 1891. Pub. Stat., c. 106.
- J. H. Cunningham Company, Boston. Organization certified December 24, 1891. Pub. Stat., c. 106.
- J. H. Foss Company, The, Fitchburg. Organization certified September 28, 1893. Pub. Stat., c. 106.
- J. H. Horne and Sons Company, The, Lawrence. Organization certified May 19, 1888. Pub. Stat., c. 106.

- J. H. Lockey, Piano-case Company, Leominster. Organization certified October 25, 1887. Pub. Stat., c. 106.
- J. H. Rogers Carriage Company, Springfield. Organization certified January 30, 1893. Pub. Stat., c. 106.
- J. J. Warren Company, Boston. Organization certified March 17, 1883. 1888, c. 26.
- J. L. and T. D. Peck Manufacturing Company, Pittsfield. Organization certified February 12, 1890. Pub. Stat., c. 106.
- J. L. Wright Shoe Company, Lynn. Organization certified April 2, 1892. Pub. Stat., c. 106.
- J. R. Torrey Razor Company, Worcester. Organization certified March 13, 1880. 1870, c. 224.
- J. S. Allen and Shaw Shoe Company, Brockton. Organization certified November 8, 1890. Pub. Stat., c. 106.
- J. S. Carr Company, Springfield. Organization certified May 2, 1890. Pub. Stat., c. 106.
- J. S. Nelson & Son Shoe Company, Grafton. Organization certified May 10, 1888. Pub. Stat., c. 106.
- J. Stevens Arms and Tool Company, The, Chicopee. Organization certified January 29, 1886. Pub. Stat., c. 106.
- J. V. Abbott Manufacturing Company, Dedham. Organization certified December 31, 1885. Pub. Stat., c. 106.
- J. W. Bailey & Sons Company, Boston. Organization certified December 6, 1888. Pub. Stat., c. 106.
- J. W. Kennan Company, Boston. Organization certified November 6, 1893. Pub. Stat., c. 106.
- J. W. Richardson Shoe Company, The, Reading. Organization certified October 13, 1892. Pub. Stat., c. 106.
- Jablochhoff Electric Lighting Company of New England, Boston. Organization certified December 12, 1881. 1870, c. 224.
- Jackson Patent Shell Roll Corporation, The, Fitchburg. Organization certified July 25, 1889. Pub. Stat., c. 106.
- Jamaica Plain Gas Light Company, West Roxbury. Chartered 1853, c. 63.
- Jamaica Plain Trust Company, Boston. Chartered 1893, c. 229.
- Jamaica Pond Ice Company, Boston. Organization certified August 22, 1872.
- James Hunter Machine Company, The, North Adams. Organization certified March 3, 1891. Pub. Stat., c. 106.
- James Ramage Paper Company, Monroe. Organization certified October 2, 1889. Pub. Stat., c. 106.
- James Russell Boiler Works Company, Boston. Organization certified July 15, 1890. Pub. Stat., c. 106.

- Jameson and Knowles Company, Boston. Organization certified February 4, 1892. Pub. Stat., c. 106.
- Jamesville Manufacturing Company, Worcester. Organization certified December 23, 1891. Pub. Stat., c. 106.
- Jarvis Engineering Company, Boston. Organization certified June 29, 1883. Pub. Stat., c. 106.
- Jenkins Manufacturing Corporation, Boston. Organization certified July 31, 1875. 1870, c. 224.
- Jenney Manufacturing Company, The, Boston. Organization certified August 2, 1884. Pub. Stat., c. 106.
- Jesse Eddy Manufacturing Company, The, Fall River. Organization certified July 24, 1886. Pub. Stat., c. 106.
- Jewett Cigar Company, Boston. Organization certified September 16, 1892. Pub. Stat., c. 106.
- Jewett Lumber Company, Boston. Organization certified December 30, 1891. Pub. Stat., c. 106.
- Jewett Piano Company, Leominster. Organization certified April 14, 1893. Pub. Stat., c. 106.
- John C. DeLaney Moulding Company, Boston. Organization certified December 31, 1889. Pub. Stat., c. 106.
- John C. MacInnes Company, Worcester. Organization certified July 28, 1892. Pub. Stat., c. 106.
- John Cavanagh and Son, Building Moving Co., The, Boston. Organization certified December 26, 1893. Pub. Stat., c. 106.
- John E. Brown Manufacturing Company, The, Holyoke. Organization certified February 15, 1893. Pub. Stat., c. 106.
- John L. Whiting and Son Company, Boston. Organization certified July 28, 1893. Pub. Stat., c. 106.
- John P. Lovell Arms Company, Boston. Organization certified March 11, 1887. Pub. Stat., c. 106.
- John P. Squire and Company, Corporation, Boston. Organization certified April 18, 1892. Pub. Stat., c. 107.
- John Pilling Shoe Company, Lowell. Organization certified February 8, 1893. Pub. Stat., c. 106.
- John Rhodes Warp Company, Millbury. Organization certified May 29, 1891. Pub. Stat., c. 106.
- John Robbins Manufacturing Co., The, Boston. Organization certified June 2, 1892. Pub. Stat., c. 106.
- John Roberts and Son Company, Waltham. Organization certified December 30, 1893. Pub. Stat., c. 106.
- John Russell Cutlery Company, Montague. Organization certified June 13, 1873.
- John S. Wolfe Company, The, Pittsfield. Organization certified February 24, 1892. Pub. Stat., c. 106.

- John Wales Company, Boston. Organization certified December 28, 1893. Pub. Stat., c. 106.
- Johnson Manufacturing Company, North Adams. Organization certified September 8, 1873.
- Joseph Breck & Sons' Corporation, Boston. Organization certified January 14, 1893. Pub. Stat., c. 106.
- Joseph T. Wood Company, West Brookfield. Organization certified December 18, 1891. Pub. Stat., c. 106.
- Journal Newspaper Company, Boston. Chartered 1857, c. 201.
- Journal Printing Company, The, Springfield. Organization certified November 1, 1892. Pub. Stat., c. 106.
- Judd Paper Company, Holyoke. Organization certified December 18, 1890. Pub. Stat., c. 106.
- Junction Water Company, Pittsfield. Chartered 1887, c. 73.
- Kabley Foundry Company, Worcester. Organization certified December 14, 1893. Pub. Stat., c. 106.
- Katama Land Company, Edgartown. Chartered 1872, c. 155. 1882, c. 99.
- Keating Wheel Company, The, Westfield. Organization certified September 12, 1890. Pub. Stat., c. 106.
- Keith Paper Company, Montague. Organization certified September 19, 1871.
- Kelsey Manufacturing Company, The, Salem. Organization certified February 24, 1891. Pub. Stat., c. 106.
- Kennedy and Sullivan Manufacturing Company, Holyoke. Organization certified February 2, 1893. Pub. Stat., c. 106.
- Kensett Lath Company, The, Boston. Organization certified March 19, 1889. Pub. Stat., c. 106.
- Kibbe Brothers Company, Springfield. Organization certified July 18, 1892. Pub. Stat., c. 106.
- Kilburn, Lincoln and Company, Fall River. Organization certified January 28, 1869.
- Kimball Brothers Company, Boston. Organization certified February 3, 1892. Pub. Stat., c. 106. 1891, c. 360.
- Kimball Factory Company, The, Westborough. Organization certified June 8, 1888. Pub. Stat., c. 106.
- King Manufacturing Corporation, New Bedford. Organization certified June 8, 1883. Pub. Stat., c. 106.
- King Philip Mills, Fall River. Organization certified September 15, 1871.
- Kinsley Express Company, Boston. Organization certified November 18, 1878. 1870, c. 224.
- Kinsley Iron and Machine Company, Canton. Chartered 1854, c. 385.

- Kitson Machine Company, Lowell.** Organization certified July 2, 1874.
- Knights of Labor Co-operative Boot and Shoe Association, The, Worcester.** Organization certified June 24, 1887. Pub. Stat., c. 106.
- Knitted Fabrics Company, The, Boston.** Organization certified November 16, 1883. Pub. Stat., c. 106.
- Knitted Mattress Company, Canton.** Organization certified August 3, 1880. 1870, c. 224. 1886, c. 84.
- Knott Refrigerating Company, Limited, Boston.** Organization certified October 30, 1880. 1870, c. 224.
- Knowles Freeman Fish Company, Boston.** Organization certified November 10, 1888. Pub. Stat., c. 106.
- Knowles Loom Works, Worcester.** Organization certified December 18, 1884. Pub. Stat., c. 106.
- Knox Hill Water Company, Palmer.** Organized September 1, 1886. Pub. Stat., c. 110.
- Konkapot Valley Railroad Company, New Marlborough.** Chartered 1892, c. 297.
- Kuro Medicine Company, Boston.** Organization certified January 17, 1891. Pub. Stat., c. 106.
- L. A. May Company, The, Lynn.** Organization certified February 1, 1883. Pub. Stat., c. 106.
- L. D. Thayer Manufacturing Company, The, Worcester.** Organization certified March 7, 1884. Pub. Stat., c. 106.
- L. L. Brown Paper Company, Adams.** Organization certified June 11, 1873.
- L. M. Harris Manufacturing Company, West Boylston.** Organization certified February 13, 1890. Pub. Stat., c. 106.
- L. Sprague Company, Lawrence.** Organization certified November 14, 1884. Pub. Stat., c. 106.
- L. W. Pond Machine Company, Worcester.** Organization certified July 12, 1886. Pub. Stat., c. 106.
- La Sociale Manufacturing Company, Boston.** Organization certified December 11, 1893. Pub. Stat., c. 106.
- La Société de Publications Francaises des Etas Unis, Lowell.** Organization certified February 25, 1892. Pub. Stat., c. 106.
- Lady Grey Perfumery Company, Boston.** Organization certified February 17, 1890. Pub. Stat., c. 106.
- Lagoon Pond Company in Dukes County, Tisbury.** Chartered 1857, c. 87.
- Lake Williams Ice Company, The, Marlborough.** Organization certified May 11, 1888. Pub. Stat., c. 106.
- Lakeside Manufacturing Company, Leicester.** Organization certified December 27, 1890. Pub. Stat., c. 106.

- Lakeview Printing Company, Framingham. Organization certified March 27, 1889. Pub. Stat., c. 106.
- Lamb Knitting Machine Manufacturing Company, Chicopee. Organization certified January 21, 1868.
- Lambeth Rope Company, New Bedford. Organization certified May 24, 1893. Pub. Stat., c. 106.
- Lamprey Boiler Furnace Mouth Protector Company, Cambridge. Organization certified May 21, 1891. Pub. Stat., c. 106.
- Lamson and Goodnow Manufacturing Company, Buckland. Chartered 1851, c. 312; 1853, c. 261; 1885, c. 349.
- Lamson Show Case Company, The, Boston. Organization certified January 15, 1892. Pub. Stat., c. 106.
- Lancaster Manufacturing Company, Fitchburg. Organization certified March 17, 1888. Pub. Stat., c. 106.
- Lancaster Mills, Clinton. Chartered 1844, c. 20.
- Lancaster Slate Company, Boston. Organization certified December 22, 1879. 1870, c. 224.
- Lane's Cove Pier Company, Gloucester. Chartered 1828. 1827, c. 76.
- Lanesville Granite Company, Rockport. Organization certified June 11, 1873.
- Lang & Jacobs Company, Boston. Organization certified October 31, 1893. Pub. Stat., c. 106.
- Langdon Mitre Box Company, Erving. Organization certified October 21, 1882. Pub. Stat., c. 106.
- Laurel Lake Mills, Fall River. Organization certified November 2, 1881. 1870, c. 224.
- Lawrence Duck Company, Lawrence. Chartered 1853, c. 81.
- Lawrence Flyer and Spindle Works, Lawrence. Organization certified August 6, 1867.
- Lawrence Gas Company, Lawrence. Chartered 1849, c. 17.
- Lawrence Ice Company, Lawrence. Organization certified April 26, 1888. Pub. Stat., c. 106.
- Lawrence Improvement Company, Lawrence. Organization certified September 14, 1893. Pub. Stat., c. 106.
- Lawrence Line Company, Lawrence. Organization certified March 8, 1881. 1870, c. 224.
- Lawrence Lumber Company, Lawrence. Organization certified September 22, 1868.
- Lawrence Machine Company, Lawrence. Organization certified October 1, 1886. Pub. Stat., c. 106.
- Lawrence Manufacturing Company, Lowell. Chartered 1831, c. 5.
- Lawrence Shuttle Company, Lawrence. Organization certified March 27, 1885. Pub. Stat., c. 106.

- Lawrence Spool and Bobbin Company, The, Lawrence. Organization certified March 27, 1885. Pub. Stat., c. 106.
- Lawrence Trust Company, Lawrence. Chartered 1893, c. 248.
- Lawyers Loan and Trust Company, Boston. Chartered 1890, c. 376.
- Leach and Grant Company, The, Boston. Organization certified March 21, 1891. Pub. Stat., c. 106.
- Leavitt Machine Co., The, Orange. Organization certified October 22, 1890. Pub. Stat., c. 106.
- Lee Creamery Co-operative Association, The, Lee. Organization certified November 10, 1881. 1870, c. 224.
- Lee Electric Company, Lee. Organization certified November 24, 1888. Pub. Stat., c. 106.
- Leicester Electric Company, Leicester. Organization certified December 7, 1887. Pub. Stat., c. 106.
- Leicester Hotel Company, The, Leicester. Organization certified October 8, 1884. Pub. Stat., c. 106.
- Leicester Water Power Company, Leicester. Chartered 1846, c. 46.
- Lenox Gas and Electric Company, Lenox. Organization certified November 24, 1888. Pub. Stat., c. 106.
- Lenox Water Company, Lenox. Chartered 1874, c. 209.
- Leominster Coal Company, Leominster. Organization certified September 9, 1889. Pub. Stat., c. 106.
- Leominster Electric Light and Power Company, The, Leominster. Organization certified February 27, 1888. Pub. Stat., c. 106.
- Leominster Gas Light Company, Leominster. Organization certified January 15, 1873.
- Leominster Manufacturing Company, Leominster. Organization certified February 24, 1893. Pub. Stat., c. 106.
- Leominster Shirt Company, Leominster. Organization certified February 11, 1891. Pub. Stat., c. 106.
- Leominster Worsted Company, Leominster. Organization certified November 25, 1890. Pub. Stat., c. 106.
- Leonard, Perkins and Pierce Company, Brockton. Organization certified April 24, 1893. Pub. Stat., c. 106.
- Lewis J. Bird Company, Boston. Organization certified March 25, 1893. Pub. Stat., c. 106.
- Lewis Wharf Company, Boston. Chartered 1834, c. 115.
- Lexington Buildings Association, Boston. Organization certified May 25, 1874.
- Lexington Gas Light Company, Lexington. Organization certified December 4, 1874.
- Lexington Print Works, The, Lexington. Chartered 1891, c. 247.

- Lexington Water Company, Lexington. Chartered 1881, c. 267.
- Liberty Masonic Association, Beverly. Chartered 1867, c. 283.
- Liberty Square Warehouse Company, Boston. Chartered 1826. 1825, c. 61.
- Library Bureau, Boston. Organization certified May 31, 1888. Pub. Stat., c. 106.
- Light Publishing Company, Worcester. Organization certified March 15, 1892. Pub. Stat., c. 106.
- Lincoln Wharf Company, Boston. Chartered 1857, c. 81.
- Linden Paper Co., The, Holyoke. Organization certified July 28, 1892. Pub. Stat., c. 106.
- Linnett Shirt Company, The, Adams. Organization certified September 1, 1891. Pub. Stat., c. 106.
- Litchfield Shuttle Company, The, Southbridge. Organization certified March 29, 1878. 1879, c. 9.
- Little Giant Hussar Wrecking Company, Leominster. Organization certified April 16, 1892. Pub. Stat., c. 106.
- Liverpool Wharf, The Proprietors of, Boston. Chartered 1816, c. 23.
- Locks and Canals on Merrimack River, Proprietors of the, Lowell. Chartered 1792. 1846, c. 48.
- Locks Pond Reservoir Company, Montague. Chartered 1885, c. 74.
- Lockwood Manufacturing Company, The, Boston. Organization certified July 14, 1880. 1870, c. 224.
- Logan, Swift and Brigham Envelope Company, Worcester. Organization certified March 10, 1884. Pub. Stat., c. 106.
- Long Pond Fishing Company, in Yarmouth. Chartered 1842, c. 75. 1881, c. 46.
- Loring and Blake Organ Company, Worcester. Organization certified November 27, 1868.
- Lovejoy Store Service Company, The, Lowell. Organization certified October 29, 1889. Pub. Stat., c. 106.
- Lovell Arms and Cycle Company, Worcester. Organization certified February 18, 1893. Pub. Stat., c. 106.
- Lovett, Hart and Phipps Company, Boston. Organization certified December 12, 1888. Pub. Stat., c. 106.
- Low Art Tile Company, The, Chelsea. Organization certified August 28, 1889. Pub. Stat., c. 106.
- Lowell and Andover Railroad Company, Lowell and Andover. Organization certified February 5, 1873, under 1872, c. 53.
- Lowell and Suburban Street Railway Company, Lowell. Chartered 1863, c. 172. 1890, c. 163. Approved April 25, 1891.
- Lowell Bleachery, Boston and Lowell. Chartered 1833, c. 2.

- Lowell Co-operative Association, Sovereigns of Industry, Lowell. Organization certified March 9, 1876.
- Lowell Co-operative Milk Association, Lowell. Organization certified November 24, 1884. Pub. Stat., c. 106.
- Lowell Courier Publishing Company, The, Lowell. Organization certified August 10, 1892. Pub. Stat., c. 106.
- Lowell Electric Light Corporation, The, Lowell. Organization certified December 30, 1881. 1870, c. 224.
- Lowell Gas Light Company, Lowell. Chartered 1849, c. 234.
- Lowell Hosiery Company, Lowell. Chartered 1869, c. 326.
- Lowell Iron Company, Lowell. Organization certified February 28, 1893. Pub. Stat., c. 106.
- Lowell Land Company, Lowell. Chartered 1888, c. 218.
- Lowell, Lawrence and Haverhill Street Railway Company, Lowell. Chartered 1892, c. 218.
- Lowell Machine Shop, Lowell. Chartered 1845, c. 10.
- Lowell Manufacturing Company, Lowell. Chartered 1828. 1827, c. 47.
- Lowell Trust Company, Lowell. Chartered 1890, c. 323.
- Lowell Wadding and Paper Company, Lowell. Organization certified August 31, 1870. 1870, c. 224.
- Lowell Waste Company, Lowell. Organization certified July 1, 1893. Pub. Stat., c. 106.
- Ludlow Cordage Company, Ludlow. Organization certified February 4, 1893. Pub. Stat., c. 106.
- Ludlow Manufacturing Company, Springfield. Organization certified May 8, 1869.
- Lyman Mills, Boston and Holyoke. Chartered 1854, c. 82.
- Lyman Smith's Sons, Company, Norwood. Organization certified June 30, 1890. Pub. Stat., c. 106.
- Lynn and Boston Railroad Company, Lynn. Chartered 1859, c. 202.
- Lynn Aqueduct Company, Lynn. Chartered 1865, c. 132.
- Lynn Box Company, Lynn. Organization certified September 10, 1888. Pub. Stat., c. 106.
- Lynn Co-operative Supply Company, The, Lynn. Organization certified December 28, 1888. Pub. Stat., c. 106.
- Lynn District Messenger and Telegraph Company, The, Lynn. Organization certified March 11, 1886. Pub. Stat., c. 106.
- Lynn Express Company, Lynn. Organization certified April 18, 1893. Pub. Stat., c. 106.
- Lynn Gas and Electric Company, Lynn. Organization certified August 28, 1852. 1873, c. 112. 1888, c. 252.

- Lynn Ice Company, The, Lynn. Organization certified May 28, 1879. 1870, c. 224.
- Lynn Market House Company, Lynn. Chartered 1870, c. 167.
- Lynn Pearl Button Company, The, Lynn. Organization certified October 4, 1892. Pub. Stat., c. 106.
- Lynn Press Publishing Company, Lynn. Organization certified October 23, 1890. Pub. Stat., c. 106.
- Lynn Safe Deposit and Trust Company, Lynn. Chartered 1887, c. 195.
- Lyons and Alexander Company, The, Boston. Organization certified April 24, 1893. Pub. Stat., c. 106.
- M. E. Shattuck Cigar and Tobacco Company, The, Worcester. Organization certified August 18, 1891. Pub. Stat., c. 106.
- M. M. Rhodes & Sons Co., Taunton. Organization certified October 31, 1888. Pub. Stat., c. 106.
- M. Strickland Incorporated, Boston. Organization certified January 13, 1891. Pub. Stat., c. 106.
- Macdonald Printing Company, Boston. Organization certified February 14, 1893. Pub. Stat., c. 106.
- Magee Furnace Company, Boston. Organization certified March 6, 1868.
- Magneso Calcite Fire-Proof Company, Boston. Organization certified September 1, 1881. 1870, c. 224.
- Magnolia Improvement Company, Boston. Chartered 1888, c. 245.
- Malden and Melrose Gas Light Company, Malden. Chartered 1854, c. 43. 1883, c. 205.
- Malden and Melrose Railroad Company, Malden. Chartered 1856, c. 302.
- Malden Electric Company, The, Malden. Organization certified March 12, 1888. Pub. Stat., c. 106.
- Malden Hardware Company, The, Malden. Organization certified November 3, 1890. Pub. Stat., c. 106. 1891, c. 360.
- Malden Lumber Company, The, Malden. Organization certified December 28, 1891. Pub. Stat., c. 106.
- Malden Mail Company, The, Malden. Organization certified November 21, 1890. Pub. Stat., c. 106.
- Malden, Melrose and Stoneham Street Railway Company. Chartered 1893, c. 427.
- Malden News Company, The, Malden. Organization certified June 20, 1893. Pub. Stat., c. 106.
- Malden Odd Fellows' Hall Association, Malden. Chartered 1873, c. 35.
- Manet Street Railway Company, Quincy. Organization certified April 10, 1890. Pub. Stat., c. 113.

- Mansfield Co-operative Furnace Company, Mansfield. Organization certified September 5, 1888. Pub. Stat., c. 106.
- Mansfield Lake Aqueduct Company, Great Barrington. Chartered 1884, c. 113.
- Manson Building Company, The, Framingham. Organization certified December 30, 1889. Pub. Stat., c. 106.
- Manufacturers' Gas Light Company, Fall River. Chartered 1880, c. 164.
- Manufacturers' Gazette Publishing Company, Boston. Organization certified May 25, 1883. Pub. Stat., c. 106. 1884, c. 61.
- Manufacturers' Trust Company, Holyoke. Chartered 1887, c. 224. 1888, c. 271.
- Marblehead Building Association, Marblehead. Chartered 1890, c. 22.
- Marblehead Gas and Electric Light Company, Marblehead. Chartered 1854, c. 35. 1886, c. 225.
- Marblehead Neck Club Stable Company, The, Marblehead. Organization certified June 9, 1885. Pub. Stat., c. 106.
- Marblehead Water Company, Marblehead. Chartered 1883, c. 163.
- Marlboro Awl & Needle Co., Marlborough. Organization certified April 1, 1893. Pub. Stat., c. 106.
- Marlborough Building Association, Marlborough. Chartered 1889, c. 367.
- Marlborough Electric Company, Marlborough. Organization certified February 15, 1886. Pub. Stat., c. 106. 1889, c. 138.
- Marlborough Gas Light Company, Marlborough. Chartered 1865, c. 25. Confirmed June 15, 1872.
- Marlborough Street Railway Company, Marlborough. Chartered 1888, c. 166.
- Marlborough Times Publishing Company, Marlborough. Organization certified June 26, 1879. 1870, c. 224.
- Marshpee Manufacturing Company, Mashpee. Chartered 1867, c. 41.
- Marston and Converse Company, Boston. Organization certified September 2, 1893. Pub. Stat., c. 106.
- Martha's Vineyard Railroad Company, Edgartown. Organization certified June 17, 1874, under 1872, c. 53.
- Mason and Hamlin Organ and Piano Company, Boston. Organization certified June 12, 1868. Reorganized May 20, 1874. 1882, c. 47.
- Mason Machine Works, Taunton. Organization certified August 12, 1863.
- Mason Regulator Company, Boston. Organization certified June 1, 1883. Pub. Stat., c. 106.

- Masonic Building Association, New Bedford. Organized June, 1861.
- Massachusetts and Southern Construction Company, Boston. Organization certified February 18, 1884. Pub. Stat., c. 106.
- Massachusetts Cable Construction Company, The, Boston. Organization certified January 6, 1886. Pub. Stat., c. 106.
- Massachusetts Cotton Mills, Lowell. Chartered 1839, c. 1.
- Massachusetts Cremation Society, The, Worcester. Organization certified January 15, 1886. Pub. Stat., c. 106.
- Massachusetts Dredging Company, Boston. Organization certified October 22, 1888. Pub. Stat., c. 106.
- Massachusetts Fish Exchange, Boston. Organization certified April 16, 1881. 1870, c. 224. 1881, c. 35.
- Massachusetts Hospital Life Insurance Company, Boston. Chartered 1818. 1817, c. 180.
- Massachusetts Loan and Trust Company, Boston. Chartered 1870, c. 323. 1875, c. 16.
- Massachusetts Manufacturing and Electrical Supply Company, Chelsea. Organization certified May 13, 1891. Pub. Stat., c. 106.
- Massachusetts Mohair Plush Company, Boston. Organization certified October 14, 1891. Pub. Stat., c. 106.
- Massachusetts Mutual Fire Insurance Company, Boston. Organization certified December 21, 1872, under 1872, c. 375. 1881, c. 280.
- Massachusetts Publishing Company, The, Boston. Organization certified August 17, 1893. Pub. Stat., c. 106.
- Massachusetts Real Estate Company, Lowell. Chartered 1892, c. 343.
- Massachusetts Screw Company, Holyoke. Organization certified March 14, 1874.
- Massachusetts Title Insurance Company, Boston. Organization certified January 19, 1885. Pub. Stat., c. 106, and Acts of 1884, c. 180.
- Massachusetts Wire Company, Malden. Organization certified December 10, 1891. Pub. Stat., c. 106.
- Masmet Yarn Mills, The, Colrain. Organization certified February 27, 1892. Pub. Stat., c. 106.
- Massasoit Manufacturing Company, Fall River. Organization certified February 2, 1882. Pub. Stat., c. 106.
- Massasoit Paper Manufacturing Company, Springfield. Organization certified November 22, 1853. 1870, c. 266.
- Massasoit Whip Company, Westfield. Organization certified January 26, 1887. Pub. Stat., c. 106. 1889, c. 133.
- Masten and Wells Fireworks Manufacturing Company, The, Boston. Organization certified January 14, 1892. Pub. Stat., c. 106.

- Mather & Winn Co., Leominster.** Organization certified November 14, 1893. Pub. Stat., c. 106.
- Mattapan Deposit and Trust Company, South Boston.** Chartered 1891, c. 169.
- Mattapoissett Manufacturing Company, Mattapoissett.** Organization certified October 24, 1882. Pub. Stat., c. 106.
- Mattapoissett Wharf Company, Mattapoissett.** Chartered 1833, c. 212.
- Maverick Oil Company, Boston.** Organization certified July 10, 1877. 1870, c. 224.
- Maverick Wharf Company, Boston.** Chartered 1853, c. 420.
- Mawhinney Last Company, Worcester.** Organization certified December 16, 1893. Pub. Stat., c. 106.
- Mayall Patents Company, Boston.** Organization certified December 29, 1884. Pub. Stat., c. 106.
- Mayall Rubber Company, Reading.** Organization certified May 9, 1882. Pub. Stat., c. 106.
- Mayhew Silk Company, Shelburne.** Organization certified July 8, 1887. Pub. Stat., c. 106.
- Maynard-Gough Company, The, Worcester.** Organization certified September 19, 1891. Pub. Stat., c. 106.
- Mayo Meat Company, Boston.** Organization certified February 15, 1892. Pub. Stat., c. 106.
- McCarty, Sheehy and Kendrick Company, Brockton.** Organization certified January 23, 1893. Pub. Stat., c. 106.
- McCloud, Crane and Minter Company, Worcester.** Organization certified November 3, 1892. Pub. Stat., c. 106.
- McDonald and Gill Company, The, Boston.** Organization certified May 25, 1892. Pub. Stat., c. 106.
- McDonnell Brothers Printing and Publishing Company, The, Somerville.** Organization certified February 21, 1891. Pub. Stat., c. 106.
- McPhail Piano Company, The, Boston.** Organization certified August 24, 1887. Pub. Stat., c. 106.
- Meadow Company, The, Longmeadow.** Organization certified February 23, 1888. Pub. Stat., c. 106.
- Mechanical, Electrical, Scientific and Railway News Bureau, The, Boston.** Organization certified March 24, 1891. Pub. Stat., c. 106.
- Mechanics Building Company, Framingham.** Organization certified March 7, 1892. Pub. Stat., c. 106.
- Mechanics' Iron Foundry Company, Boston.** Organization certified May 15, 1882. Pub. Stat., c. 106.
- Mechanics' Mills, Fall River.** Chartered 1868, c. 242.

- Medfield Water Company, Medfield. Chartered 1892, c. 322.
- Medford Manufacturing Company, The, Medford. Organization certified August 18, 1892. Pub. Stat., c. 106.
- Medway Water Company, Medway. Chartered 1892, c. 335.
- Meigs Elevated Railway Construction Company, The, Boston. Organization certified January 12, 1886. Pub. Stat., c. 106.
- Mercantile Fire and Marine Insurance Company, Boston. Chartered February 11, 1823. 1882, c. 8.
- Mercantile Law Company, The, Boston. Organization certified October 12, 1889. Pub. Stat., c. 106.
- Mercantile Loan and Trust Company, Boston. Chartered 1888, c. 424.
- Mercantile Wharf Corporation, The, Boston. Chartered 1826, c. 13.
- Merchant Box and Cooperage Company, Gloucester. Organization certified November 2, 1892. Pub. Stat., c. 106.
- Merchants' Manufacturing Company, Fall River. Chartered 1867, c. 81.
- Merchants' Steam Lighter Company, Boston. Organization certified November 18, 1881. 1870, c. 224.
- Merchants' Woollen Company, Dedham. Organization certified October 20, 1863.
- Merrick Lumber Company, Holyoke. Organization certified April 14, 1884. Pub. Stat., c. 106.
- Merrick Thread Company, Holyoke. Organization certified January 28, 1869.
- Merrimac Chemical Company, Boston. Organization certified November 30, 1863.
- Merrimack Clothing Company, The, Lowell. Organization certified July 24, 1893. Pub. Stat., c. 106.
- Merrimac Electric Company, Merrimac. Organization certified October 15, 1889. Pub. Stat., c. 106.
- Merrimac Hat Company, Amesbury. Organization certified July 24, 1856.
- Merrimack Manufacturing Company, Lowell. Chartered 1822. 1821, c. 46.
- Merrimac Paper Company, Lawrence. Organization certified June 10, 1881. 1870, c. 224.
- Merrimac River Towing Company, Newburyport. Organization certified May 23, 1882. Pub. Stat., c. 106.
- Merrimac Valley Felt and Woollen Company, Lawrence. Organization certified May 6, 1889. Pub. Stat., c. 106.
- Merrimac Valley Steamboat Company, Haverhill. Organization certified December 30, 1879. 1880, c. 10.

- Merrimack Valley Street Railway Company, Lawrence.** Chartered 1863, c. 207. 1891, c. 85.
- Merrimac Wheel and Gear Company, Amesbury.** Chartered 1848, c. 184. 1888, c. 91.
- Merry Mount Granite Company, Quincy.** Organization certified December 31, 1881. 1870, c. 224.
- Metacomet Manufacturing Company, Fall River.** Organization certified September 25, 1880. 1870, c. 224.
- Metallic Drawing Roll Company, The, Springfield.** Organization certified July 10, 1890. Pub. Stat., c. 106.
- Methuen Company, Boston.** Chartered 1822. 1821, c. 59.
- Methuen Gas Light Company, Methuen.** Organization certified March 10, 1890. Pub. Stat., c. 106.
- Metropolitan Cab Company, Boston.** Organization certified July 3, 1884. Pub. Stat., c. 106.
- Metropolitan Express Company, The, Boston.** Organization certified October 30, 1893. Pub. Stat., c. 106.
- Metropolitan Steamship Company, The, Boston.** Organization certified December 10, 1884. Pub. Stat., c. 106.
- Metropolitan Stock Exchange, The, Boston.** Organization certified November 25, 1890. Pub. Stat., c. 106.
- Mexican Central Railway Company, Limited.** Organized February 25, 1880, under 1879, c. 274.
- Michigan Lumber Company, Springfield.** Organization certified May 27, 1890. Pub. Stat., c. 106.
- Middleborough Gas and Electric Company, Middleborough.** Organization certified January 21, 1889. Pub. Stat., c. 106.
- Middleby Oven Company, Boston.** Organization certified June 22, 1891. Pub. Stat., c. 106.
- Middlesex Aqueduct Company, Arlington.** Organized October 21, 1799.
- Middlesex Company, Lowell.** Chartered 1830, c. 9.
- Middlesex Ice Company, Melrose.** Organization certified May 20, 1893. Pub. Stat., c. 106.
- Middlesex Land Company, Cambridge.** Chartered 1888, c. 332.
- Middlesex Leather Company, Woburn.** Organization certified June 30, 1893. Pub. Stat., c. 106.
- Middlesex Newspaper Company, Framingham.** Organization certified August 31, 1892. Pub. Stat., c. 106.
- Middlesex Real Estate Association of Cambridge, Cambridge.** Chartered 1887, c. 247.
- Middlesex Safe Deposit and Trust Company, Lowell.** Chartered 1888, c. 421.

- Milan Mining Company, Boston. Organization certified July 7, 1882. Pub. Stat., c. 106.
- Milford and Hopedale Street Railway Company, Hopedale. Chartered 1890, c. 182.
- Milford and Woonsocket Railroad Company, Milford. Chartered 1855, c. 269.
- Milford Creamery Company, Milford. Chartered 1890, c. 125.
- Milford Electric Light and Power Company, Milford. Chartered 1886, c. 243.
- Milford, Franklin and Providence Railroad Company, Franklin. Organized April 21, 1882.
- Milford Gas Light Company, Milford. Chartered 1854, c. 242.
- Milford Music Hall Company, Milford. Organization certified April 30, 1880. 1870, c. 224.
- Milford Pink Granite Company, Boston. Organization certified November 12, 1887. Pub. Stat., c. 106.
- Milford Shoe Company, Milford. Organization certified June 20, 1889. Pub. Stat., c. 106.
- Milford Water Company, Milford. Chartered 1881, c. 77.
- Millay Last Company, Hudson. Organization certified July 13, 1893. Pub. Stat., c. 106.
- Millbury Electric Company, Millbury. Organization certified May 6, 1887. Pub. Stat., c. 106.
- Millbury, Sutton and Douglas Electric Railroad Company, Millbury. Chartered 1893, c. 161.
- Millbury Water Company, Millbury. Chartered 1893, c. 214.
- Miller Brothers & Co. Corporation, Boston. Organization certified March 22, 1888. Pub. Stat., c. 106.
- Miller's Falls Company, Erving. Organization certified February 14, 1873.
- Miller's River Building Company, Athol. Organization certified December 28, 1887. Pub. Stat., c. 106.
- Miller's River Manufacturing Company, Athol. Organization certified December 8, 1863.
- Millis Water Company, Millis. Chartered 1892, c. 246.
- Milton Bradley Company, Springfield. Organization certified January 31, 1884. Pub. Stat., c. 106.
- Milton Building Associates, Milton. Organization certified March 10, 1881. 1870, c. 224.
- Milton Light and Power Company, Milton. Organization certified January 1, 1890. Pub. Stat., c. 106.
- Milton Water Company, Milton. Chartered 1888, c. 411.

- Mitchell Fish Company, The, Boston. Organization certified February 2, 1887. Pub. Stat., c. 106.
- Mitchell Manufacturing Company, The, Fitchburg. Organization certified May 13, 1891. Pub. Stat., c. 106.
- Mittineague Paper Company, West Springfield. Organization certified February 18, 1892. Pub. Stat., c. 106.
- Monarch Rubber Company, The, Brockton. Organization certified December 26, 1893. Pub. Stat., c. 106.
- Monroe Meat Company, Boston. Organization certified January 9, 1890. Pub. Stat., c. 106.
- Monson Co-operative Creamery Association, Monson. Organization certified January 10, 1891. Pub. Stat., c. 106.
- Monson Gas and Electric Company, Monson. Organization certified October 15, 1889. Pub. Stat., c. 106.
- Monson Woollen Company, Monson. Organization certified August 18, 1890. Pub. Stat., c. 106.
- Montague City Rod Company, Montague. Organization certified October 24, 1885. Pub. Stat., c. 106.
- Montague Co-operative Creamery Association, The, Montague. Organization certified March 27, 1891. Pub. Stat., c. 106.
- Montague Paper Company, Montague. Organization certified May 9, 1871.
- Monte Pio Co-operative Association, New Bedford. Organization certified April 10, 1890. Pub. Stat., c. 106.
- Monument Mills, Great Barrington. Chartered 1850, c. 217.
- Moore & Wyman Elevator & Machine Works, Boston. Organization certified February 25, 1884. Pub. Stat., c. 106.
- Morgan Construction Company, Worcester. Organization certified September 23, 1891. Pub. Stat., c. 106.
- Morgan Envelope Company, Springfield. Organization filed April 27, 1870. Reorganized March 6, 1872. 1870, c. 224, § 12.
- Morgan Spring Company, Worcester. Organization certified November 29, 1881. 1870, c. 224.
- Morley Paper Company, Northampton. Organization certified June 15, 1887. Pub. Stat., c. 106.
- Morning Mail Corporation, The, Lowell. Organization certified August 7, 1882. Pub. Stat., c. 106.
- Morrell Liquor Cure Company, Westfield. Organization certified November 30, 1892. Pub. Stat., c. 106.
- Morrill Brothers Company, Boston. Organization certified September 16, 1893. Pub. Stat., c. 106.
- Morrill Leather Company, Boston. Organization certified August 4, 1887. Pub. Stat., c. 106.

- Morse Manufacturing Company, The, Boston. Organization certified January 15, 1891. Pub. Stat., c. 106.
- Morse Twist Drill and Machine Company, New Bedford. Organization certified October 8, 1864.
- Moulton Leather Company, Lynn. Organization certified January 6, 1893. Pub. Stat., c. 106.
- Mount Hope Iron Company, East Bridgewater. Chartered 1850, c. 28. 1855, c. 156.
- Mount Tom Sulphite Pulp Company, The, Northampton. Organization certified November 2, 1889. Pub. Stat., c. 106.
- Mount Washington Glass Company, New Bedford. Organization certified August 11, 1876.
- Mrs. C. H. King Company, Lynn. Organization certified November 18, 1892. Pub. Stat., c. 106.
- Muddy Pond Company, Boston. Organization certified May 9, 1887. Pub. Stat., c. 106.
- Mudge Shoe Company, Boston. Organization certified November 15, 1892. Pub. Stat., c. 106.
- Munroe Felt and Paper Company, Lawrence. Organization certified July 12, 1881. 1870, c. 224.
- Murdock Parlor Grate Company, Carver. Organization certified May 25, 1875. 1870, c. 224.
- Murray Brothers Company, Lawrence. Organization certified March 2, 1892. Pub. Stat., c. 106.
- Mutual District Messenger Company of Boston, Boston. Organization certified January 2, 1883. Pub. Stat., c. 106.
- Mutual Union Telegraph Company of Massachusetts, The, Boston. Organization certified August 23, 1881. 1870, c. 224.
- N. A. Thompson Coal Company, Boston. Organization certified June 20, 1889. Pub. Stat., c. 106. 1891, c. 165.
- N. D. Dodge & Bliss Co., Newburyport. Organization certified August 18, 1892. Pub. Stat., c. 106.
- N. Rich Fish Weir Company, Wellfleet. Organization certified March 29, 1889. Pub. Stat., c. 106.
- N. Ward Company, Boston. Organization certified May 21, 1881. 1870, c. 224.
- Nahant Land Company, Nahant. Chartered 1875, c. 139. 1888, c. 66.
- Nahant Steamboat Express Company, Boston. Organization certified May 12, 1873.
- Nantasket Beach Steamboat Company, Hingham. Organization certified June 13, 1881. 1870, c. 224. 1882, c. 83. 1890, c. 7.
- Nantucket Electric Light Company, Nantucket. Organization certified June 1, 1888. Pub. Stat., c. 106.

- Nantucket Electric Street Railway Company, Nantucket. Organization certified March 21, 1890. Pub. Stat., c. 113.
- Nantucket Gas Light Company, Nantucket. Chartered 1854, c. 19.
- Nantucket Railroad Company, Nantucket. Organized April 19, 1880.
- Narragansett Mills, Fall River. Organization certified July 5, 1871.
- Nashawannuck Manufacturing Company, Easthampton. Chartered 1850, c. 132.
- Nashua, Acton and Boston Railroad Company, Acton. Chartered 1871, c. 175.
- Nashua and Lowell Railroad Corporation, Lowell. Chartered 1836, c. 249. 1881, c. 98.
- Nashua Reservoir Company, Fitchburg. Chartered 1842, c. 58.
- Natick and Cochituate Street Railway Company, Natick. Organization certified May 2, 1885. Pub. Stat., c. 113.
- Natick Citizen Printing Company, The, Natick. Organization certified March 23, 1883. Pub. Stat., c. 106.
- Natick Electric Company, Natick. Organization certified April 15, 1889. Pub. Stat., c. 106.
- Natick Electric Street Railway Company, Natick. Organization certified August 10, 1891. Pub. Stat., c. 113.
- Natick Gas Light Company, Natick. Organization certified March 16, 1875.
- Natick Protective Union, Natick. Organization certified November 23, 1868. 1866, c. 290.
- National Bell Telephone Company, The, Boston. Organization certified March 13, 1879. 1870, c. 224.
- National Coin Co., Boston. Organization certified October 12, 1893. Pub. Stat., c. 106.
- National Construction Company, Boston. Organization certified April 29, 1889. Pub. Stat., c. 106.
- National Co-operative Alliance, The, Boston. Organization certified April 18, 1891. Pub. Stat., c. 106.
- National Dock and Warehouse Company, East Boston. Chartered 1865, c. 26.
- National Fireworks Company, Boston. Organization certified August 26, 1887. Pub. Stat., c. 106.
- National Home Building Company, Boston. Chartered 1889, c. 181.
- National Laundry Company, Fall River. Organization certified April 22, 1890. Pub. Stat., c. 106.
- National Manufacturing Company, The, Worcester. Organization certified March 7, 1874.

- National Mortgage and Debenture Company, Boston. Chartered 1886, c. 301.
- National Needle Company, Springfield. Organization certified October 4, 1873.
- National Papeterie Company, Springfield. Organization certified January 15, 1889. Pub. Stat., c. 106.
- National Plaster Company, The, Lowell. Organization certified June 2, 1883. Pub. Stat., c. 106.
- National Shoe and Leather Exchange, The, Boston. Organization certified April 14, 1891. Pub. Stat., c. 106.
- Naukeag Water Company, Ashburnham. Chartered 1883, c. 201.
- Naumkeag Steam Cotton Company, Salem. Chartered 1839, c. 113.
- Nemasket Mills, Taunton. Organization certified April 18, 1891. Pub. Stat., c. 106.
- Neograph Publishing Company, Boston. Organization certified December 3, 1891. Pub. Stat., c. 106.
- Neponset Reservoir Company, East Walpole. Chartered 1845, c. 48.
- Neptune Fire and Marine Insurance Company, Boston. Organization certified December 24, 1872. 1872, c. 375.
- Neverslip Horseshoe Company, The, Boston. Organization certified January 27, 1885. Pub. Stat., c. 106.
- New Bedford Copper Company, New Bedford. Organization certified February 17, 1862.
- New Bedford Cordage Company, New Bedford. Chartered 1846, c. 1.
- New Bedford Electric Light Company, New Bedford. Organization certified July 10, 1883. Pub. Stat., c. 106.
- New Bedford Gas and Edison Light Company, New Bedford. Chartered 1850, c. 144. 1891, c. 46.
- New Bedford Ice Company, The, New Bedford. Organization certified March 14, 1872.
- New Bedford Journal Publishing Company, New Bedford. Organization certified August 26, 1890. Pub. Stat., c. 106.
- New Bedford Manufacturing Company, New Bedford. Organization certified February 28, 1882. Pub. Stat., c. 106.
- New Bedford, Martha's Vineyard and Nantucket Steamboat Company, New Bedford. Chartered 1886, c. 8.
- New Bedford Opera House Company, New Bedford. Organization certified March 31, 1882. Pub. Stat., c. 106.
- New Bedford Real Estate Association, New Bedford. Chartered 1889, c. 26.
- New Bedford Safe Deposit and Trust Company, New Bedford. Chartered 1887, c. 42.

- New Bedford Steam Coasting Corporation, New Bedford. Organization certified October 1, 1888. Pub. Stat., c. 106.
- New Bedford Street Transportation Company, New Bedford. Organization certified July 31, 1893. Pub. Stat., c. 106.
- New Boston Aqueduct Company, (South) Lancaster. Organized March 11, 1826.
- New Boston Music Hall, Boston. Organization certified December 30, 1893. Pub. Stat., c. 106.
- New England and Savannah Steamship Company, The, Boston. Organization certified August 19, 1887. Pub. Stat., c. 106.
- New England Awl and Needle Company, Medway. Organization certified January 28, 1871.
- New England Building and Manufacturing Company, Salem. Organization certified April 4, 1892. Pub. Stat., c. 106.
- New England Despatch Company, Boston. Organization certified March 23, 1885. Pub. Stat., c. 106. 1887, c. 41.
- New England Dredging Company, Boston. Organization certified June 27, 1873.
- New England Electric Company, Boston. Organization certified April 20, 1886. Pub. Stat., c. 106.
- New England Felt Roofing Company, Boston. Organization certified May 10, 1865.
- New England Felt Roofing Works, Boston. Organization certified June 25, 1891. Pub. Stat., c. 106.
- New England Fibre Company, The, Gill. Organization certified December 24, 1886. Pub. Stat., c. 106.
- New England Folding Box Company, Boston. Organization certified January 7, 1893. Pub. Stat., c. 106.
- New England Furniture Exchange, Boston. Chartered 1879, c. 92.
- New England Lodge Associates, The, Cambridge. Chartered 1873, c. 237.
- New England Morocco Works, Boston. Organization certified October 2, 1889. Pub. Stat., c. 106.
- New England Navigation Company, Boston. Organization certified January 14, 1893. Pub. Stat., c. 106.
- New England Paint Company, Boston. Organization certified October 28, 1892. Pub. Stat., c. 106.
- New England Patent Fire Escape Company, Boston. Organization certified March 17, 1883. Pub. Stat., c. 106.
- New England Printing Telegraph Company of Massachusetts, The, Boston. Organization certified July 31, 1890. Pub. Stat., c. 106.
- New England Provision and Grocery Company, Boston. Organization certified February 21, 1893. Pub. Stat., c. 106.

- New England Publishing Company, The, Boston. Organization certified October 20, 1875. 1870, c. 224.
- New England Rattan Company, South Framingham. Organization certified March 30, 1889. Pub. Stat., c. 106.
- New England Steam Cooperage Company, Boston. Organization certified February 18, 1889. Pub. Stat., c. 106.
- New England Supply Company, Salem. Organization certified September 27, 1892. Pub. Stat., c. 106.
- New England Telegraph Company, Boston. Organization certified April 7, 1884. Pub. Stat., c. 106.
- New England Telephone and Telegraph Company, New York.
- New England Telephone and Telegraph Company of Massachusetts, The, Boston. Organization certified May 17, 1888. Pub. Stat., c. 106.
- New England Telephone Company, The, Boston. Organization certified February 12, 1878. 1870, c. 224.
- New England Trade Association, Boston. Organization certified September 19, 1891. Pub. Stat., c. 106.
- New England Trust Company, The, Boston. Chartered 1869, c. 182.
- New Haven and Northampton Company, Westfield (and New Haven, Conn.). Chartered 1862, c. 97.
- New Home Sewing Machine Company, Orange. Organization certified August 2, 1869. 1882, c. 3.
- New London Northern Railroad Company, New London, Conn. Chartered 1860, c. 38. 1869, c. 315.
- New Nation Publishing Company, The, Boston. Organization certified May 5, 1891. Pub. Stat., c. 106.
- New Process Twist Drill Company, Taunton. Organization certified December 1, 1888. Pub. Stat., c. 106.
- New York and Boston Despatch Express Company, Boston. Organization certified June 16, 1873.
- New York and Boston Inland Railroad Company, Boston. Organization certified January 17, 1883. Pub. Stat., c. 112. 1886, c. 107; 1889, c. 425; 1891, c. 166.
- New York and Massachusetts Railway Company, New York. 1887, c. 200. 1891, c. 145.
- New York and New England Railroad Company, Boston. Name given to Boston, Hartford and Erie Railroad Company by 1873, c. 289.
- New York, New Haven and Hartford Railroad Company, New York. Chartered 1872, c. 171.

- Newbury Stable Company, Boston. Organization certified April 7, 1886. Pub. Stat., c. 106.
- Newburyport and Amesbury Horse Railroad Company, Newburyport. Chartered 1864, c. 53. 1873, c. 49.
- Newburyport Car Manufacturing Company, Newburyport. Organization certified December 6, 1887. Pub. Stat., c. 106.
- Newburyport Electric Light and Power Company, The, Newburyport. Organization certified March 4, 1887. Pub. Stat., c. 106.
- Newburyport Gas and Electric Company, Newburyport. Chartered 1850, c. 147. 1889, c. 96.
- Newburyport Herald Company, The, Newburyport. Organization certified November 29, 1889. Pub. Stat., c. 106.
- Newburyport Shoe Company, Newburyport. Organization certified January 25, 1892. Pub. Stat., c. 106.
- Newburyport Water Company, Newburyport. Chartered 1880, c. 235.
- Newell Brothers Manufacturing Company, The, Springfield. Organization certified March 22, 1879. 1870, c. 224.
- Newport Transfer Express Company, Boston. Organization certified October 26, 1881. 1870, c. 224.
- News Publishing Company, Boston. Organization certified April 17, 1891. Pub. Stat., c. 106.
- Newton and Boston Street Railway Company, The, Newton. Organization certified March 11, 1892. Pub. Stat., c. 113.
- Newton and Watertown Gas Light Company, Watertown. Chartered 1854, c. 44.
- Newton Chemical Company, The, Boston. Chartered 1825. 1824, c. 42.
- Newton Machine Company, Newton. Organization certified October 15, 1885. Pub. Stat., c. 106.
- Newton Paper Company, Holyoke. Organization certified May 6, 1876.
- Newton Real Estate Association of Newton, Newton. Chartered 1889, c. 149.
- Newton Rubber Company, Newton. Organization certified August 16, 1888. Pub. Stat., c. 106.
- Newton Street Railway Company, Newton. Chartered 1886, c. 341.
- Newtonville and Watertown Street Railway Company, Newton. Organization certified May 29, 1893. Pub. Stat., c. 113.
- Nickerson & Mayo Company, Boston. Organization certified October 17, 1893. Pub. Stat., c. 106.
- Nine Mile Pond Fishing Company, Barnstable. Chartered 1860, c. 91.

- Nockege Mills, Fitchburg. Organization certified February 24, 1893. Pub. Stat., c. 106.
- Nonantum Worsted Company, Newton. Organization certified April 19, 1880. 1870, c. 224.
- Nonotuck Paper Company, The, Holyoke. Organization certified June 24, 1880. 1870, c. 224.
- Nonotuck Silk Company, Northampton. Organization certified March 19, 1866.
- Norfolk Suburban Street Railway Company, Dedham. Organization certified June 27, 1893. Pub. Stat., c. 113.
- Norfolk Woolen Company, Franklin. Organization certified September 8, 1887. Pub. Stat., c. 106.
- Norman Paper Company, Holyoke. Organization certified May 11, 1891. Pub. Stat., c. 106.
- North Adams Electric Light and Power Company, North Adams. Organization certified February 7, 1885. Pub. Stat., c. 106.
- North Adams Gas Light Company, North Adams. Chartered 1864, c. 57.
- North Adams Manufacturing Company, Adams. Organization certified October 23, 1877. 1870, c. 224.
- North American Insurance Company, Boston. Organization certified December 24, 1872. 1872, c. 375.
- North Andover Mills, North Andover. Chartered 1867, c. 197. 1868, c. 173.
- North Atlantic Steamship Company, The, Boston. Organization certified April 20, 1892. Pub. Stat., c. 106.
- North Attleborough Gas Light Company, North Attleborough. Organization certified April 13, 1855.
- North Attleborough Steam and Electric Company, Attleborough. Organization certified April 2, 1886. Pub. Stat., c. 106.
- North Brookfield Co-operative Creamery Association, North Brookfield. Organization certified March 17, 1885. Pub. Stat., c. 106.
- North Brookfield Electric Co., North Brookfield. Organization certified January 26, 1889. Pub. Stat., c. 106.
- North Brookfield Railroad Company, North Brookfield. Organized June 24, 1875, under 1872, c. 53. 1874, c. 372.
- North Brookfield Shoe Company, North Brookfield. Organization certified May 10, 1890. Pub. Stat., c. 106.
- North Dighton Co-operative Stove Company, Taunton. Organization certified August 16, 1886. Pub. Stat., c. 106.
- North Easton Boot and Shoe Manufacturing Company, Easton. Organization certified February 28, 1887. Pub. Stat., c. 106.
- North End Street Railway Company, Worcester. Organization certified June 15, 1891. Pub. Stat., c. 113.

- North Essex Trust Company, Newburyport. Chartered 1891, c. 298.
- North Grafton Co-operative Association, The, Grafton. Organization certified July 19, 1889. Pub. Stat., c. 106.
- North Shore Electric Company, The, Revere. Organization certified March 20, 1888. Pub. Stat., c. 106.
- North Truro Cold Storage Co., Truro. Organization certified April 27, 1893. Pub. Stat., c. 106.
- North Woburn Street Railroad Company, Woburn. Chartered 1866, c. 108. 1869, c. 216. 1887, c. 29.
- Northampton Cutlery Company, Northampton. Organization certified August 4, 1871.
- Northampton Electric Lighting Company, Northampton. Organization certified November 16, 1886. Pub. Stat., c. 106.
- Northampton Emery Wheel Company, The, Northampton. Organization certified July 12, 1879. 1870, c. 224.
- Northampton Gas Light Company, Northampton. Chartered 1853, c. 59. 1869, c. 119.
- Northampton Paper Box Company, The, Northampton. Organization certified November 1, 1893. Pub. Stat., c. 106.
- Northampton Street Railway Company, Northampton. Chartered 1865, c. 128. 1873, c. 48.
- Northfield Co-operative Creamery Association, Northfield. Organization certified April 16, 1885. Pub. Stat., c. 106.
- Northfield Hotel Company, Northfield. Organization certified June 6, 1888. Pub. Stat., c. 106.
- Norton Emery Wheel Company, Worcester. Organization certified June 20, 1885. Pub. Stat., c. 106.
- Norton Iron Company, Boston. Organization certified December 5, 1889. Pub. Stat., c. 106.
- Norwich and Worcester Railroad Company, Norwich, Conn. Chartered 1836, c. 204.
- Norwood Engineering Co., Northampton. Organization certified April 11, 1893. Pub. Stat., c. 106.
- Norwood Gas Light Company, Norwood. Organization certified October 26, 1885. Pub. Stat., c. 106.
- Novelty Paper Box Company, Hudson. Organization certified August 1, 1892. Pub. Stat., c. 106.
- O. D. Pillsbury Company, Newbury. Organization certified March 28, 1892. Pub. Stat., c. 106.
- O. T. Rogers Granite Company, Quincy. Organization certified April 9, 1880. 1870, c. 224.
- Oak Bluffs Land and Wharf Company, Edgartown. Chartered 1868, c. 60.

- Oak Hill Hotel Co., Bradford. Organization certified January 12, 1893. Pub. Stat., c. 106.
- Oak Island Grove Company, The, Boston. Organization certified February 21, 1888. Pub. Stat., c. 106.
- Ocean Telegraph Company, Boston. Chartered 1869, c. 129.
- Ocean Terminal Railroad Company, Boston. Organization certified April 26, 1879. 1874, c. 372. 1884, c. 183.
- Ocean Terminal Railroad Dock and Elevator Company, Boston. Chartered 1881, c. 239. 1884, c. 183.
- Odd Fellows' Hall Association, Boston. Chartered 1871, c. 45.
- Odd Fellows' Hall Association, of Lawrence, Lawrence. Chartered 1874, c. 9.
- Odd Fellows' Hall Association of South Weymouth, South Weymouth. Organization certified March 3, 1881. 1870, c. 224. 1874, c. 375.
- Odd Fellows' Hall in the city of Lowell, Proprietors of, Lowell. Chartered 1871, c. 11.
- Odorless Excavating Company, The, Boston. Organization certified January 22, 1890. Pub. Stat., c. 106.
- Old Berkshire Mills Co., Dalton. Organization certified June 28, 1889. Pub. Stat., c. 106.
- Old Colony Machine Company, Plymouth. Organization certified May 4, 1888. Pub. Stat., c. 106.
- Old Colony Railroad Company, Boston. Chartered 1862. 1872, c. 143.
- Old Colony Rivet Company, South Abington. Organization certified December 4, 1877. 1870, c. 224.
- Old Colony Steamboat Company, Boston. Chartered 1874, c. 143.
- Old Colony Trust Company, Boston. Chartered 1890, c. 288.
- Old Colony Wharf Company, Boston. Chartered 1873, c. 244.
- Old Corner Drug Store, The, Medford. Organization certified November 12, 1892. Pub. Stat., c. 106.
- "Old Corner" Wall Paper Company, Springfield. Organization certified September 12, 1892. Pub. Stat., c. 106.
- Old Spain Co-operative Society, Weymouth. Organization certified January 9, 1882. 1870, c. 224.
- Oliver Ames and Sons Corporation, Easton. Organization certified February 11, 1875.
- Oliver Ditson Company, Boston. Organization certified February 9, 1889. Pub. Stat., c. 106.
- Olmsted and Tuttle Company, Chicopee. Organization certified July 27, 1888. Pub. Stat., c. 106.

- Oneko Mills Corporation, New Bedford. Organization certified August 22, 1882. Pub. Stat., c. 106.
- Onset Bay Grove Association, Wareham. Chartered 1877, c. 98.
- Onset Street Railway Company, Wareham. Chartered 1886, c. 285.
- Onset Water Company, Wareham. Chartered 1892, c. 334.
- Orange Electric Light Company, Orange. Organization certified October 7, 1887. Pub. Stat., c. 106.
- Orange Furniture Company, Orange. Organization certified June 5, 1882. Pub. Stat., c. 106.
- Orange Power Company, Orange. Organization certified December 10, 1886. Pub. Stat., c. 106.
- Orange Water Works, Orange. Chartered 1884, c. 167. 1887, c. 294.
- Oriental Coal Oil Company, Charlestown. Organization certified August 3, 1860.
- Oriental Coffee House Company, Boston. Organization certified December 8, 1881. 1870, c. 224.
- Orswell Mills, Fitchburg. Organization certified May 8, 1886. Pub. Stat., c. 106.
- Osborn Mills, Fall River. Organization certified February 1, 1872.
- Otis Company, Ware. Chartered 1840, c. 3.
- Owen Paper Company, Great Barrington. Organization certified July 2, 1862.
- P. H. Carpenter Company, The, Southbridge. Organization certified June 29, 1893. Pub. Stat., c. 106.
- P. P. Emory Manufacturing Company, Springfield. Organization certified November 3, 1890. Pub. Stat., c. 106.
- Pacific Guano Company, Falmouth and Boston. Chartered 1867, c. 129.
- Pacific Mills, Lawrence. Chartered 1850, c. 128.
- Page Catering Company, Lawrence. Organization certified November 20, 1890. Pub. Stat., c. 106.
- Paige Carpenter Colburn Company, Southbridge. Organization certified February 7, 1893. Pub. Stat., c. 106.
- Pairpoint Manufacturing Company, The, New Bedford. Organization certified July 3, 1880. 1870, c. 224.
- Palmer and Monson Electric Company, The, Palmer. Organization certified June 15, 1887. Pub. Stat., c. 106. 1891, c. 360.
- Palmer Carpet Company, Palmer. Organization certified December 9, 1874.
- Palmer Carpet Manufacturing Company, Palmer. Organization certified March 27, 1891. Pub. Stat., c. 106.
- Palmer Water Company, Palmer. Chartered 1883, c. 171.

- Palmer Wire Manufacturing Company, Palmer. Organization certified June 1, 1886. Pub. Stat., c. 106.
- Parà Rubber Shoe Company, Boston. Organization certified December 9, 1881. 1870, c. 224.
- Parkhill Manufacturing Company, Fitchburg. Organization certified December 31, 1881. 1870, c. 224.
- Parlor Pride Manufacturing Company, The, Middleborough. Organization certified February 10, 1893. Pub. Stat., c. 106.
- Parmenter Manufacturing Company, The, Brookfield. Organization certified October 7, 1890. Pub. Stat., c. 106.
- Parsons Paper Company, Holyoke. Organized October, 1853, under 1851, c. 133.
- Parsons Paper Company, Number Two, Holyoke. Organization certified March 28, 1888. Pub. Stat., c. 106.
- Paul Whitin Manufacturing Company, Northbridge. Organization certified June 13, 1870. Gen. Stat., c. 61.
- Paulding Shoe Company, Fairhaven. Organization certified May 1, 1889. Pub. Stat., c. 106.
- Peabody Electric Light and Power Company, Peabody. Organization certified November 20, 1889. Pub. Stat., c. 106.
- Peabody Mills, Newburyport. Organization certified May 7, 1868.
- Peabody-Whitney Company, Boston. Organization certified February 2, 1891. Pub. Stat., c. 106.
- Pearl Street Association, The, Worcester. Organization certified April 27, 1877.
- Pearson Box and Moulding Company, Boston. Organization certified April 17, 1893. Pub. Stat., c. 106.
- Pearson Cordage Company, Boston. Organization certified December 15, 1873.
- Pease Machine Tool Company, Worcester. Organization certified March 28, 1892. Pub. Stat., c. 106.
- Peck and Whipple Company, Westfield. Organization certified January 2, 1884. Pub. Stat., c. 106.
- Peet Valve Company, Boston. Organization certified August 12, 1868.
- Peirce and Winn Company, Arlington. Organization certified November 25, 1891. Pub. Stat., c. 106.
- Peirce Coal Company, Arlington. Organization certified June 19, 1891. Pub. Stat., c. 106.
- Pemberton Company, Lawrence. Chartered 1860, c. 102.
- Pemigewasset and Saco Land and Lumber Company, Boston. Organization certified July 14, 1873.
- People's Building Association, Boston. Chartered 1893, c. 299.

People's Co-operative Association, Brookfield. Organization certified February 11, 1889. Pub. Stat., c. 106.

People's Electric Company, Easthampton. Organization certified September 28, 1888. Pub. Stat., c. 106.

People's Electric Light and Power Company, Wakefield. Organization certified July 19, 1889. Pub. Stat., c. 106.

People's Gas Company, Taunton. Organization certified May 19, 1885. Pub. Stat., c. 106.

People's Ice Company, Boston. Organization certified May 1, 1875. 1870, c. 224.

People's Line, The, Newburyport. Organization certified May 22, 1882. Pub. Stat., c. 106.

People's Steamboat Company, Fall River. Organization certified December 22, 1892. Pub. Stat., c. 106.

People's Store Company, The, Douglas. Organization certified September 19, 1890. Pub. Stat., c. 106.

People's Street Railway Company, Newburyport. Chartered 1892, c. 220.

Pepperell Card and Paper Company, The, Pepperell. Organization certified August 27, 1889. Pub. Stat., c. 106.

Pettie Machine Works, Newton. Organization certified September 22, 1882. Pub. Stat., c. 106.

Phelps Publishing Company, Holyoke. Organization certified December 10, 1880. 1870, c. 224.

Phenix Plate Company, The, Worcester. Organization certified May 2, 1888. Pub. Stat., c. 106.

Phillips Manufacturing Company, The, Springfield. Organization certified March 31, 1876.

Phillips Woolen Company, Adams. Organization certified January 26, 1893. Pub. Stat., c. 106.

Phillipston Co-operative Creamery Company, The, Phillipston. Organization certified February 24, 1888. Pub. Stat., c. 106.

Phoenix Brewing Company, Lawrence. Chartered 1879, c. 121.

Phoenix Hall Association, Fairhaven. Organized March 4, 1853.

Phoenix Manufacturing Corporation, Taunton. Organization certified June 10, 1850.

Phoenix Rattan Company, The, Natick. Organization certified November 17, 1891. Pub. Stat., c. 106.

Pierce and Bushnell Manufacturing Company, New Bedford. Organization certified September 2, 1887. Pub. Stat., c. 106.

Pierce Construction Company, Leominster. Organization certified January 13, 1893. Pub. Stat., c. 106.

Pierce Hardware Company, The, Taunton. Organization certified January 24, 1893. Pub. Stat., c. 106.

- Pierce Manufacturing Corporation, New Bedford. Organization certified March 3, 1892. Pub. Stat., c. 106.
- Pigeon Cove Harbor Company, Rockport. Chartered 1831. 1830, c. 34.
- Pigeon Hill Granite Company, Rockport. Organization certified December 6, 1870. 1870, c. 224.
- Pilgrim Fathers Hall Association, Lawrence. Organization certified July 29, 1889. Pub. Stat., c. 106, and 1889, c. 362.
- Pilgrim Steamboat Company, Quincy. Organization certified December 26, 1893. Pub. Stat., c. 106.
- Pinkham & Willis Company, Worcester. Organization certified January 31, 1893. Pub. Stat., c. 106.
- Pittsfield and North Adams Railroad Corporation, Boston. Chartered 1842, c. 69. 1869, c. 407.
- Pittsfield Coal Gas Company, Pittsfield. Chartered 1853, c. 21.
- Pittsfield Electric Company, Pittsfield. Organization certified July 24, 1890. Pub. Stat., c. 106.
- Pittsfield Electric Street Railway Company, Pittsfield. Organization certified October 1, 1890. Pub. Stat., c. 113.
- Pittsfield Manufacturing Company, The, Pittsfield. Organization certified March 16, 1887. Pub. Stat., c. 106.
- Pittsfield Shoe Company, Pittsfield. Organization certified August 1, 1888. Pub. Stat., c. 106. 1890, c. 84.
- Pittsfield Steam Power Company, The, Pittsfield. Organization certified August 12, 1886. Pub. Stat., c. 106.
- Pittsfield Transportation Company, Pittsfield. Organization certified June 25, 1887. Pub. Stat., c. 106.
- Pleasant Valley, Live Stock Association, The, Brimfield. Organization certified February 16, 1892. Pub. Stat., c. 106.
- Plunkett Woolen Company, Hinsdale. Organized March 1, 1861.
- Plymouth and Kingston Street Railway Company, Plymouth. Organization certified February 27, 1889. Pub. Stat., c. 113.
- Plymouth and Middleborough Railroad Company, Plymouth. Chartered 1890, c. 108.
- Plymouth Cordage Company, Plymouth. Chartered 1824, c. 21.
- Plymouth County Co-operative Creamery Company, Bridgewater. Organization certified August 13, 1889. Pub. Stat., c. 106.
- Plymouth County Railroad Company, Weymouth. Chartered 1892, c. 151.
- Plymouth County Safe Deposit and Trust Company, Brockton. Chartered 1892, c. 398.
- Plymouth Electric Light Company, Plymouth. Organization certified November 23, 1888. Pub. Stat., c. 106.

Plymouth Foundry Company, Plymouth. Organization certified May 26, 1881. 1870, c. 224.

Plymouth Gas Light Company, Plymouth. Chartered 1853, c. 128.

Plymouth Mills, Plymouth. Chartered 1846, c. 176.

Plymouth Preserving Co., Plymouth. Organization certified September 21, 1891. Pub. Stat., c. 106.

Plymouth Rock Boot and Shoe Company, The, Plymouth. Organization certified September 4, 1889. Pub. Stat., c. 106.

Plymouth Steamboat Company, Plymouth. Organization certified November 14, 1893. Pub. Stat., c. 106.

Plymouth Woollen and Cotton Factory, The, Plymouth. Chartered 1814. 1813, c. 137.

Pocasset Manufacturing Company, The, Fall River. Chartered 1822. 1821, c. 61.

Point of Pines Company, Revere. Organization certified April 28, 1884. Pub. Stat., c. 106.

Pomeroy Mining Company, Richmond. Organization certified June 9, 1891. Pub. Stat., c. 106.

Pomeroy Woollen Company, Pittsfield. Organization certified November 18, 1892. Pub. Stat., c. 106.

Pond Desk Company, Boston. Organization certified May 16, 1888. Pub. Stat., c. 106.

Pond Machine Tool Company, Worcester. Organization certified January 27, 1883. Pub. Stat., c. 106.

Pope's Island Manufacturing Corporation, New Bedford. Organization certified December 13, 1890. Pub. Stat., c. 106.

Post Printing Company, Worcester. Organization certified February 16, 1892. Pub. Stat., c. 106.

Post Publishing Company, Boston. Organization certified June 20, 1876.

Potomska Mills Corporation, New Bedford. Organization certified June 20, 1871.

Potter Drug and Chemical Corporation, Boston. Organization certified January 28, 1889. Pub. Stat., c. 106.

Potter Lovell Company, Boston. Organization certified December 30, 1884. Pub. Stat., c. 106.

Powell Planer Company, The, Worcester. Organization certified April 28, 1887. Pub. Stat., c. 106.

Powow Hill Water Company, Amesbury and Salisbury. Chartered 1883, c. 161.

Prang Educational Company, The, Boston. Organization certified December 7, 1882. Pub. Stat., c. 106.

Pranker Manufacturing Company, Saugus. Organization certified May 19, 1879. 1870, c. 224.

- Pratt Manufacturing Company, Grafton. Organization certified January 31, 1889. Pub. Stat., c. 106.
- Presbrey Stove Lining Company, Taunton. Organization certified July 17, 1867.
- Prescott Insurance Company, Boston. Organization certified December 26, 1872. 1872, c. 375.
- Preston Manufacturing Company, Holyoke. Organization certified February 2, 1893. Pub. Stat., c. 106.
- Progressive Co-operative Association, Worcester. Organization certified June 16, 1886. Pub. Stat., c. 106.
- Prospect Worsted Mills, Lawrence. Organization certified March 17, 1892. Pub. Stat., c. 106.
- Prout Brothers' Granite Company, Quincy. Organization certified July 1, 1891. Pub. Stat., c. 106.
- Prouty Wire Company, Charlton. Organization certified January 13, 1888. Pub. Stat., c. 106.
- Providence and Springfield Railroad Co., Rhode Island. 1891, c. 387.
- Providence and Worcester Railroad Company, Providence, R. I. Chartered 1844, c. 89.
- Providence Telephone Company of Massachusetts, Boston. Organization certified February 24, 1891. Pub. Stat., c. 106.
- Providence, Webster and Springfield Railroad Company, Webster. Organized March 23, 1882.
- Provincetown Cold Storage Co., Provincetown. Organization certified June 2, 1893. Pub. Stat., c. 106.
- Provincetown Electric Company, Provincetown. Organization certified March 21, 1889. Pub. Stat., c. 106.
- Prudential Fire Insurance Company, of Boston, Mass., The, Boston. Organization certified January 18, 1889, under Acts of 1887, c. 214.
- Puritan Manufacturing Company, Boston. Organization certified January 20, 1893. Pub. Stat., c. 106.
- Putnam and Sprague Company, Worcester. Organization certified December 31, 1889. Pub. Stat., c. 106. 1891, c. 43.
- Putnam Machine Company, Fitchburg. Organization certified December 4, 1856.
- Putnam Nail Company, The, Boston. Organization certified December 31, 1877. 1870, c. 224.
- Pyro-Febrin Company, The, Northampton. Organization certified December 21, 1892. Pub. Stat., c. 106.

- Quaboag Steamboat Company, The, Brookfield. Organization certified October 13, 1887. Pub. Stat., c. 106.
- Queen Hotel Company, The, Beverly. Organization certified April 5, 1890. Pub. Stat., c. 106.
- Quincy and Boston Street Railway Company, Quincy. Organization certified August 24, 1888. Pub. Stat., c. 113.
- Quincy and Nantasket Steamboat Company, Boston. Organization certified November 29, 1893. Pub. Stat., c. 106.
- Quincy Co-operative Granite Company, Quincy. Organization certified May 19, 1890. Pub. Stat., c. 106.
- Quincy Co-operative Society, The, Quincy. Organization certified July 23, 1889. Pub. Stat., c. 106.
- Quincy Electric Freight Railway Company, Quincy. Chartered 1891, c. 359.
- Quincy Electric Light and Power Company, The, Quincy. Organization certified February 15, 1888. Pub. Stat., c. 106.
- Quincy Market Cold Storage Company, Boston. Organization certified August 19, 1881. 1870, c. 224.
- Quincy Quarry Company, The, Quincy. Organization certified May 19, 1893. Pub. Stat., c. 106.
- Quincy Street Railway Company, Quincy. Organization certified April 13, 1888. Pub. Stat., c. 113.
- Quincy Water Company, Quincy. Chartered 1883, c. 162.
- Quinsigamond Co-operative Baking Company, Worcester. Organization certified April 12, 1893. Pub. Stat., c. 106.
- Quinsigamond Co-operative Meat Market, Worcester. Organization certified August 11, 1893. Pub. Stat., c. 106.
- Quinsigamond Electric Power and Light Company, Worcester. Organization certified February 2, 1892. Pub. Stat., c. 106.
- Quinsigamond Lake Improvement Company, Worcester. Organization certified February 12, 1891. Pub. Stat., c. 106.
- Quinsigamond Lake Steamboat Company, The, Worcester. Organization certified June 20, 1887. Pub. Stat., c. 106.
- R. A. McWhirr Company, The, Fall River. Organization certified May 8, 1893. Pub. Stat., c. 106.
- R. H. Smith Manufacturing Company, The, Springfield. Organization certified January 2, 1884. Pub. Stat., c. 106.
- R. Y. Russell Printing and Paper Box Company, Lynn. Organization certified February 4, 1893. Pub. Stat., c. 106.
- Rafter Ripley Company, The, Springfield. Organization certified June 12, 1893. Pub. Stat., c. 106.

- Randolph Electric Light and Power Company, Randolph. Organization certified January 4, 1889. Pub. Stat., c. 106.
- Randolph Power Company, The, Randolph. Organization certified January 24, 1887. Pub. Stat., c. 106.
- Rational Horse Shoeing Company, The, Boston. Organization certified July 25, 1882. Pub. Stat., c. 106.
- Raymond Skate Company, Boston. Organization certified December 4, 1884. Pub. Stat., c. 106.
- Rays Woollen Company, Franklin. Organization certified December 14, 1886. Pub. Stat., c. 106.
- Reading Electric Light and Power Company, Reading. Organization certified July 31, 1890. Pub. Stat., c. 106.
- Reading Lyceum Hall Association, Reading. Chartered 1854, c. 360.
- Reading Masonic Temple (Corporation), Reading. Organization certified March 18, 1893. Pub. Stat., c. 106.
- Reading Rubber Manufacturing Company, Boston. Organization certified August 17, 1891. Pub. Stat., c. 106.
- Reading Water Company, Reading. Chartered 1885, c. 381.
- Real Estate and Building Company, Boston. Chartered 1861, c. 22; 1880, c. 43; 1885, c. 93.
- Real Estate Exchange and Auction Board, The, Boston. Chartered 1889, c. 153.
- Real Estate Improvement Company of Haverhill, Haverhill. Chartered 1886, c. 111.
- Recording Instrument Company, Boston. Organization certified March 17, 1893. Pub. Stat., c. 106.
- Reed and Barton Corporation, Taunton. Organization certified February 21, 1888. Pub. Stat., c. 106.
- Register Co-operative Printing Company, Yarmouth. Organization certified April 15, 1879. 1870, c. 224.
- Renfrew Manufacturing Company, (South) Adams. Chartered 1867, c. 194.
- Republican Company, The, Springfield. Organization certified March 22, 1878. 1870, c. 224.
- Revere Copper Company, Boston. Chartered 1828, c. 34.
- Revere House, Proprietors of the, Boston. Chartered 1854, c. 58.
- Revere Rubber Company, Chelsea. Organization certified March 9, 1883. Pub. Stat., c. 106.
- Revere Water Company, Revere. Chartered 1882, c. 142.
- Reversible Collar Company, Boston. Organization certified June 7, 1866. 1869, c. 232.
- Rex Liquid Stove Polish Company, Whitman. Organization certified December 11, 1889. Pub. Stat., c. 106.

- Rhode Island and Massachusetts Railroad Company, Milford, etc. Chartered 1873, c. 218.
- Rice and Griffin Manufacturing Company, Worcester. Organization certified February 10, 1873. 1870, c. 224.
- Rice & Lockwood Lumber Company, Springfield. Organization certified December 13, 1884. Pub. Stat., c. 106.
- Rice, Barton and Fales Machine and Iron Company, Worcester. Chartered 1867, c. 274.
- Rice Kendall Company, The, Boston. Organization certified November 14, 1889. Pub. Stat., c. 106.
- Richard Borden Manufacturing Company, Fall River. Organization certified July 7, 1871.
- Richards Manufacturing Company, Attleborough. Organization certified July 21, 1890. Pub. Stat., c. 106.
- Richardson Manufacturing Company, Worcester. Organization certified January 28, 1870, under Gen. Stat., c. 61.
- Richardson Piano Case Co., Leominster. Organization certified December 29, 1891. Pub. Stat., c. 106. 1891, c. 360.
- Richmond Iron Works, Richmond. Chartered 1842, c. 79.
- Ridgway Furnace Company, Boston. Organization certified January 16, 1890. Pub. Stat., c. 106.
- Ripley Howland Manufacturing Company, Boston. Organization certified January 26, 1883. Pub. Stat., c. 106.
- Riverbank Improvement Company, Boston. Chartered 1890, c. 109.
- Riverdale Mills, The, Great Barrington. Organization certified May 16, 1893. Pub. Stat., c. 106.
- Riverside Co-operative Association of Maynard, The, Maynard. Organization certified November 12, 1878. 1870, c. 224.
- Riverside Manufacturing Company, Fall River. Organization certified March 7, 1874. 1870, c. 224.
- Riverside Paper Company, Holyoke. Organization certified April 24, 1867.
- Riverside Water Company, Gill. Chartered 1888, c. 241.
- Robbins Anchor Tripper Company, The, Boston. Organization certified February 26, 1879. 1870, c. 224.
- Robbins Kellogg Company, Pittsfield. Organization certified November 26, 1892. Pub. Stat., c. 106.
- Roberts Iron Works Company, Cambridge. Organization certified January 22, 1889. Pub. Stat., c. 106.
- Robeson Mills, Fall River. Chartered 1866, c. 32.
- Robinson Bros. Shoe Company, Boston. Organization certified September 5, 1888. Pub. Stat., c. 106.

- Robinson Iron Company, Plymouth. Organization certified August 27, 1868.
- Robinson Printing Company, Boston. Organization certified August 6, 1892. Pub. Stat., c. 106.
- Rockland and Abington Street Railway Company. Organization certified August 13, 1892. Pub. Stat., c. 113.
- Rockland Company, Rockland. Organization certified May 5, 1885. Pub. Stat., c. 106.
- Rockland Factory Building Association, Rockland. Chartered 1893, c. 284.
- Rockland Hotel Company, The, Hull. Organization certified May 14, 1889. Pub. Stat., c. 106.
- Rockport Electric Street Railway Company, Rockport. Chartered 1893, c. 354.
- Rockport Granite Company of Massachusetts, Boston. Organization certified February 2, 1865.
- Rockport Water Company, Rockport. Chartered 1893, c. 281.
- Rocky Meadow Company, Boston. Organization certified May 9, 1887. Pub. Stat., c. 106.
- Rodney Hunt Machine Company, Orange. Organization certified January 8, 1873. 1870, c. 224.
- Rogers Osgood Hat Company, Palmer. Organization certified June 2, 1893. Pub. Stat., c. 106.
- Roland T. Oakes Company, The, Holyoke. Organization certified January 2, 1892. Pub. Stat., c. 106.
- Roskell Williams Drug Company, The, Boston. Organization certified October 1, 1890. Pub. Stat., c. 106.
- Rotch Spinning Corporation, New Bedford. Organization certified March 2, 1892. Pub. Stat., c. 106.
- Rotch's Wharf Company, New Bedford. Chartered 1831. 1830, c. 88.
- Rouillard Reid Company, Boston. Organization certified October 6, 1891. Pub. Stat., c. 106.
- Rowe's Wharf, Proprietors of, Boston. Chartered 1818. 1817, c. 94.
- Roxbury Carpet Company, Boston. Organization certified March 7, 1859.
- Roxbury Central Wharf, Boston. Chartered 1841, c. 66. 1890, c. 165.
- Roxbury Gas Light Company, Boston. Chartered 1852, c. 198.
- Roxbury Real Estate Association of Boston. Chartered 1890, c. 268.
- Roxbury Stone Company, The, Boston. Organization certified May 10, 1886. Pub. Stat., c. 106.

- Royal Manufacturing Company, The, Boston. Organization certified December 20, 1893. Pub. Stat., c. 106.
- Royce Laundry Company, The, Springfield. Organization certified March 23, 1891. Pub. Stat., c. 106.
- Rubber Boot and Shoe Selling Company, Boston. Organization certified February 16, 1886. Pub. Stat., c. 106.
- Rubber Footwear Company, The, Boston. Organization certified April 23, 1884. Pub. Stat., c. 106.
- Ruddy Thread Company, The, Worcester. Organization certified April 24, 1891. Pub. Stat., c. 106.
- Russell Mills, Plymouth. Chartered 1854, c. 214.
- Russell Paper Company, Lawrence. Organization certified June 4, 1864.
- Russia Cement Company, Gloucester. Organization certified February 3, 1882. Pub. Stat., c. 106.
- Rust and Richardson Drug Company, Boston. Organization certified December 27, 1889. Pub. Stat., c. 106.
- Rutland Co-operative Creamery Association, The, Rutland. Organization certified April 16, 1886. Pub. Stat., c. 106.
- S. A. Woods Machine Company, Boston. Organization certified October 25, 1873.
- S. Blackinton Woolen Company, Adams. Organization certified December 26, 1876. 1870, c. 224.
- S. Blaisdell, Jr., Company, Chicopee. Organization certified November 24, 1893. Pub. Stat., c. 106.
- S. C. Devlin Company, The, Boston. Organization certified December 26, 1889. Pub. Stat., c. 106.
- S. H. Howe Shoe Company, The, Marlborough. Organization certified November 1, 1887. Pub. Stat., c. 106.
- S. K. Edwards Hall Company, Southbridge. Organization certified August 28, 1880. 1870, c. 224.
- S. K. Smith Silk Manufacturing Company, Pittsfield. Organization certified October 27, 1884. Pub. Stat., c. 106.
- S. M. Howes Company, The, Boston. Organization certified March 20, 1890. Pub. Stat., c. 106.
- S. N. & C. Russell Manufacturing Company, Pittsfield. Organization certified December 28, 1885. Pub. Stat., c. 106.
- S. R. Niles Advertising Agency, The, Boston. Organization certified May 11, 1893. Pub. Stat., c. 106.
- S. Worthington Paper Company, Holyoke. Organization certified May 5, 1891. Pub. Stat., c. 106.
- Sagamore Manufacturing Company, Fall River. Organization certified November 10, 1879. 1870, c. 224.

- Salem and South Danvers Oil Company, Salem. Organization certified November 14, 1855.
- Salem, Beverly and Danvers Towboat Company, The, Danvers. Organization certified June 13, 1888. Pub. Stat., c. 106.
- Salem Building Association, The, Salem. Organization certified January 8, 1890. Pub. Stat., c. 106.
- Salem Electric Lighting Company, The, Salem. Organization certified January 30, 1882. 1870, c. 224.
- Salem Gas Light Company, Salem. Chartered 1847, c. 67.
- Salem Lead Company, Salem. Chartered 1868, c. 5.
- Salem Marine Insurance Company, Salem. Chartered 1856, c. 5.
- Salem Mechanic Hall Corporation, Salem. Chartered 1839, c. 40. 1857, c. 279. 1870, c. 102.
- Salem Press Publishing and Printing Company, The, Salem. Organization certified April 12, 1889. Pub. Stat., c. 106.
- Salem Storage Warehouse Company, The, Salem. Organization certified August 31, 1892. Pub. Stat., c. 106.
- Salem Waste Company, The, Salem. Organization certified June 12, 1891. Pub. Stat., c. 106.
- Salisbury Beach Plank Road Company, Salisbury. Chartered 1865, c. 172. 1888, c. 208.
- Samson Cordage Works, Boston. Organization certified July 3, 1888. Pub. Stat., c. 106.
- Samuel Ward Company, Boston. Organization certified June 23, 1886. Pub. Stat., c. 106.
- Samuel Winslow Skate Manufacturing Company, The, Worcester. Organization certified April 21, 1886. Pub. Stat., c. 106.
- Sander Musical Instrument Company, The, Boston. Organization certified March 2, 1893. Pub. Stat., c. 106.
- Sanders Building Corporation, The, Haverhill. Organization certified March 11, 1891. Pub. Stat., c. 106.
- Sandy Bay Pier Company, The, Rockport. Chartered 1811. 1810, c. 77.
- Sanford Sawtelle Company, Worcester. Organization certified November 10, 1891. Pub. Stat., c. 106.
- Sanford Spinning Company, Fall River. Organization certified May 18, 1892. Pub. Stat., c. 106.
- Sanford Whip Company, Westfield. Organization certified January 14, 1888. Pub. Stat., c. 106.
- Sanitary Manufacturing Company, The, Boston. Organization certified October 22, 1881. 1870, c. 224.

Saunders Cotton Mills, Grafton. Chartered 1848, c. 293.

Sawyer Leather Machinery Company, The, Boston. Organization certified February 2, 1884. Pub. Stat., c. 106.

Sawyer Shoe Co., The, Haverhill. Organization certified July 10, 1891. Pub. Stat., c. 106.

Sawyer Spindle Company, Boston. Organization certified June 8, 1872.

Saxonville Mills, Boston. Organization certified March 7, 1859.

Scandinavian Co-operative Drug Company, Worcester. Organization certified June 3, 1891. Pub. Stat., c. 106.

Scandinavian Co-operative Grocery Union, Worcester. Organization certified April 22, 1891. Pub. Stat., c. 106.

Scandinavian Co-operative Mercantile Company, The, Brockton. Organization certified July 6, 1888. Pub. Stat., c. 106.

Scituate Water Company, Scituate. Chartered 1893, c. 391.

Sea View Hotel and Wharf Company, The, Cottage City. Organization certified May 22, 1885. Pub. Stat., c. 106.

Seaconnet Mills, Fall River. Organization certified March 7, 1884. Pub. Stat., c. 106.

Security Associates, The, Worcester. Organization certified September 24, 1883. Pub. Stat., c. 106.

Security Safe Deposit and Trust Company, Lynn. Chartered 1890, c. 212.

Security Safe Deposit Company, Boston. Organization certified December 10, 1879. 1870, c. 224.

Séigné Manufacturing Company, The, Boston. Organization certified July 6, 1892. Pub. Stat., c. 106.

Sewall and Day Cordage Company, Boston. Organization certified January 9, 1880. 1870, c. 224.

Sewing Machine Supplies Company, The, Springfield. Organization certified October 14, 1880. 1870, c. 224.

Seymour Knapp-Warren Company, Wrentham. Organization certified August 29, 1892. Pub. Stat., c. 106. 1891, c. 360.

Shady Hill Nursery Company, Cambridge. Organization certified January 20, 1892. Pub. Stat., c. 106.

Shapleigh Coffee Company, Boston. Organization certified December 26, 1890. Pub. Stat., c. 106.

Sharon Water Company, Sharon. Chartered 1883, c. 177.

Shaw Leather Company, The, Woburn. Organization certified February 26, 1892. Pub. Stat., c. 106.

- Shaw Stocking Company, Lowell. Organization certified October 16, 1877. 1870, c. 224.
- Shelburne Falls Co-operative Creamery Association, Buckland. Organization certified November 19, 1885. Pub. Stat., c. 106.
- Shelley Manufacturing Company, Watertown. Organization certified May 28, 1892. Pub. Stat., c. 106.
- Shorey Spring Bed and Shade Roller Company, The, Lowell. Organization certified April 21, 1881. 1870, c. 224.
- Shove Mills, Fall River. Organization certified April 2, 1872.
- Shreve, Crump and Low Company, Boston. Organization certified June 5, 1888. Pub. Stat., c. 106.
- Siasconset Street Railway Company, Nantucket. Organization certified August 1, 1890, as the Nantucket Beach Street Railway Company. Name changed 1893, c. 317.
- Sigsbee Manufacturing Company, The, Ayer. Organization certified June 6, 1890. Pub. Stat., c. 106.
- Silver Grill Café Company of Boston, Boston. Organization certified May 1, 1893. Pub. Stat., c. 106.
- Silver Lake Company, Newton. Confirmation of organization under Pub. Stat., c. 106, §§ 22, 80, filed November 15, 1887.
- Simonds Manufacturing Company, Fitchburg. Chartered 1869, c. 48. Confirmed under 1874, c. 349, § 2, November 29, 1878.
- Simonds Rolling-Machine Company, Boston. Organization certified November 4, 1886. Pub. Stat., c. 106.
- Simpson Spring Company, Boston. Organization certified December 24, 1892. Pub. Stat., c. 106.
- Simpson's Patent Dry Dock Company, Boston. Chartered 1856, c. 16.
- Singapore Rattan Company, The, Framingham. Organization certified December 11, 1890. Pub. Stat., c. 106.
- Singletary Co-operative Creamery Association, The, Millbury. Organization certified April 28, 1887. Pub. Stat., c. 106.
- Skillings, Whitneys and Barnes Lumber Company, Boston. Organization certified September 27, 1878. 1870, c. 224.
- Slade Mills, Fall River. Organization certified June 14, 1871.
- Slater Woolen Company, Webster. Organization certified February 19, 1866.
- Smith American Organ and Piano Company, Boston. Organization certified January 10, 1871. 1870, c. 224. 1887, c. 45.
- Smith & Anthony Company, Boston. Organization certified April 15, 1879. 1870, c. 224. 1891, c. 360.
- Smith and Dove Manufacturing Company, Andover. Organization certified June 28, 1864.
- Smith and White Manufacturing Company, Holyoke. Organization certified November 17, 1891. Pub. Stat., c. 106.

- Smith Carleton Iron Co., Boston. Organization certified August 22, 1889. Pub. Stat., c. 106.
- Smith-Foster Shoe Company, Boston. Organization certified February 8, 1892. Pub. Stat., c. 106.
- Smith Heating and Ventilating Company, Boston. Organization certified February 16, 1892. Pub. Stat., c. 106.
- Smith Paper Company, Lee. Organization certified January 10, 1866.
- Solon Bryant Company, The, Worcester. Organization certified May 6, 1885. Pub. Stat., c. 106.
- Somerset Co-operative Foundry Company, Somerset. Organization certified November 10, 1868. 1866, c. 290.
- Somerset Shoe Company, Somerset. Organization certified February 25, 1890. Pub. Stat., c. 106.
- Somerset Stove Foundry Company, Somerset. Organization certified October 3, 1891. Pub. Stat., c. 106.
- Somerville Desk Company, The, Somerville. Organization certified May 15, 1891. Pub. Stat., c. 106.
- Somerville Electric Light Company, The, Somerville. Organization certified February 21, 1887. Pub. Stat., c. 106.
- Somerville Electric Light, Heat and Power Company, Somerville. Organization certified February 1, 1887. Pub. Stat., c. 106.
- Somerville Horse Railroad Company, Boston. Chartered 1857, c. 250.
- Somerville Journal Company, Somerville. Organization certified May 27, 1890. Pub. Stat., c. 106.
- Somerville Trust Company, Somerville. Chartered 1891, c. 346.
- Somerville Union Hall Company, Somerville. Chartered 1869, c. 177.
- Sonora Railway Company, Limited. Organization certified May 1, 1879. 1879, c. 274.
- Soule Piano & Organ Investment Company, Taunton. Organization certified February 14, 1889. Pub. Stat., c. 106.
- South Abington Shoe Factory Company, South Abington. Chartered 1885, c. 112.
- South Bay Company, Boston. Chartered 1853, c. 344.
- South Bay Improvement Company, Boston. Chartered 1877, c. 50.
- South Bay Teaming Company, The, Boston. Organization certified May 15, 1890. Pub. Stat., c. 106.
- South Boston Building Association, South Boston. Chartered 1890, c. 269.
- South Boston Gas Light Company, South Boston. Chartered 1852, c. 103.
- South Boston Ice Company, Boston. Organization certified May 2, 1881. 1870, c. 224.

- South Boston Iron Works, The, Boston. Organization certified February 2, 1883. Pub. Stat., c. 106.
- South Congregational Meeting House in Lowell, Proprietors of the, Lowell. Chartered 1831. 1830, c. 123.
- South Framingham Manufacturing Company, Framingham. Organization certified February 23, 1882. Pub. Stat., c. 106.
- South Hadley Falls Electric Light Company, The, South Hadley. Organization certified December 13, 1888. Pub. Stat., c. 106.
- South Reading Ice Company, Boston. Organization certified January 28, 1854.
- South Reading Mechanic and Agricultural Institution, Wakefield. Chartered 1833, c. 94.
- South Sea Cranberry Company, The, Yarmouth. Organization certified June 29, 1891. Pub. Stat., c. 106.
- South Truro Fish Weir Company, Truro. Organization certified March 21, 1891. Pub. Stat., c. 106.
- South Wellfleet Cranberry Association, Wellfleet. Organization certified November 14, 1890. Pub. Stat., c. 106.
- South Weymouth Shoe Company, Weymouth. Organization certified May 7, 1891. Pub. Stat., c. 106.
- Southbridge Gas and Electric Company, Southbridge. Organization certified April 21, 1871. 1890, c. 14.
- Southbridge Optical Company, Southbridge. Organization certified March 14, 1883. Pub. Stat., c. 106.
- Southbridge Printing Company, Southbridge. Organization certified December 31, 1884. Pub. Stat., c. 106.
- Southbridge, Sturbridge and Brookfield Railroad Company. Organization certified May 3, 1892. Pub. Stat., c. 112.
- Southbridge Water Supply Company, Southbridge. Chartered 1880, c. 73.
- Southern Berkshire Cheese Company, The, Great Barrington. Organization certified September 1, 1870, under Gen. Stat., c. 61.
- Southern Massachusetts Telephone Company, The, New Bedford. Organization certified February 17, 1880. 1870, c. 224.
- Southworth Company, West Springfield. Organization certified November 21, 1873.
- Sovereigns' Co-operative Association of Webster, Mass., Webster. Organization certified December 28, 1876.
- Sparrell Print, The, Boston. Organization certified December 16, 1892. Pub. Stat., c. 106.
- Spaulding Brothers Company, The, Townsend. Organization certified April 12, 1893. Pub. Stat., c. 106.
- Speirs Manufacturing Company, Worcester. Organization certified January 23, 1892. Pub. Stat., c. 106.

- Spencer Gas Company, The, Spencer. Organization certified July 31, 1886. Pub. Stat., c. 106.
- Spencer Hotel Corporation, Spencer. Organization certified October 21, 1874.
- Spencer Wire Company, Spencer. Organization certified May 5, 1876.
- Sphinx Opera Company, The, Boston. Organization certified April 4, 1893. Pub. Stat., c. 106.
- Springdale Paper Company, Springfield. Organization certified January 16, 1882. 1870, c. 224.
- Springfield Brass Company, Springfield. Organization certified April 1, 1890. Pub. Stat., c. 106.
- Springfield Coil Boiler Company, Springfield. Organization certified July 12, 1893. Pub. Stat., c. 106.
- Springfield Co-operative Milk Association, The, Springfield. Organization certified March 21, 1884. Pub. Stat., c. 106.
- Springfield Door, Sash & Blind Company, Springfield. Organization certified August 12, 1891. Pub. Stat., c. 106.
- Springfield Drop Forging Company, Springfield. Organization certified May 18, 1893. Pub. Stat., c. 106.
- Springfield Envelope Company, The, Springfield. Organization certified May 8, 1886. Pub. Stat., c. 106.
- Springfield Fire and Marine Insurance Company, Springfield. Chartered 1849, c. 135.
- Springfield Foundry Company, Springfield. Organization certified October 9, 1877. 1870, c. 224.
- Springfield Gas Light Company, Springfield. Chartered 1847, c. 15.
- Springfield Glazed Paper Company, The, Springfield. Organization certified May 4, 1874.
- Springfield Knitting Company, Springfield. Organization certified May 16, 1892. Pub. Stat., c. 106.
- Springfield Lumber Company, Springfield. Organization certified September 23, 1890. Pub. Stat., c. 106.
- Springfield Mountains Co-operative Creamery Association, Hampden. Organization certified November 21, 1887. Pub. Stat., c. 106.
- Springfield Narrow Fabric Company, Springfield. Organization certified April 8, 1890. Pub. Stat., c. 106.
- Springfield Printing and Binding Company, Springfield. Organization certified May 31, 1888. Pub. Stat., c. 106.
- Springfield Safe Deposit and Trust Company, Springfield. Chartered 1885, c. 343.
- Springfield Steam Power Company, Springfield. Organization certified March 28, 1881. 1870, c. 224.

- Springfield Street Railway Company, Springfield. Chartered 1868, c. 63; 1869, c. 113; 1873, c. 149.
- Springfield Union Publishing Company, Springfield. Organization certified June 24, 1892. Pub. Stat., c. 106.
- Springfield Waste Company, Springfield. Organization certified March 24, 1884. Pub. Stat., c. 106.
- Springfield Weaving Company, The, Springfield. Organization certified July 23, 1878. 1870, c. 224.
- Spy Publishing Company, The, Worcester. Organization certified May 4, 1887. Pub. Stat., c. 106.
- St Regis Leather Company, The, Boston. Organization certified June 7, 1886. Pub. Stat., c. 106.
- Stafford Mills, Fall River. Chartered 1871, c. 13.
- Standard Brick Company, The, Springfield. Organization certified April 17, 1884. Pub. Stat., c. 106.
- Standard Button Company, Springfield. Organization certified February 10, 1893. Pub. Stat., c. 106.
- Standard Cloth Meter Co., Newburyport. Organization certified May 7, 1891. Pub. Stat., c. 106.
- Standard Clothing Company, The, Boston. Organization certified June 8, 1887. Pub. Stat., c. 106.
- Standard Cordage Company, Boston. Organization certified March 29, 1884. Pub. Stat., c. 106.
- Standard Envelope Company, Springfield. Organization certified April 7, 1882. Pub. Stat., c. 106.
- Standard Fertilizer Company, Duxbury. Organization certified June 15, 1881. 1870, c. 224.
- Standard Furniture Company, The, Boston. Organization certified January 23, 1891. Pub. Stat., c. 106.
- Standard Horse Shoe Company, Wareham. Organization certified December 16, 1890. Pub. Stat., c. 106.
- Standard Measuring Machine Company, The, Boston. Organization certified January 10, 1878. 1870, c. 224.
- Standard Oil-Cloth Company, Taunton. Organization certified April 8, 1893. Pub. Stat., c. 106.
- Standard Paper Bag Company, Boston. Organization certified March 27, 1882. Pub. Stat., c. 106.
- Standard Publishing Company, The, Boston. Organization certified August 22, 1882. Pub. Stat., c. 106.
- Standard Rubber Corporation, Brockton. Organization certified March 10, 1892. Pub. Stat., c. 106. 1891, c. 360.
- Standard Thermometer Company, Peabody. Organization certified December 1, 1893. Pub. Stat., c. 106.

- Standard Turning Works, Cambridge. Organization certified November 28, 1882. Pub. Stat., c. 106.
- Standard Whip Company, Westfield. Organization certified January 7, 1882. 1870, c. 224.
- Standard Worsted Company, The, Lowell. Organization certified November 4, 1892. Pub. Stat., c. 106.
- Standish Hall Company, Abington. Organization certified May 25, 1881. 1870, c. 224.
- Standish Mills, Plymouth. Organization certified September 24, 1884. Pub. Stat., c. 106.
- Standish Worsted Company, Plymouth. Organization certified May 13, 1893. Pub. Stat., c. 106.
- Stanley Electric Manufacturing Company, The, Pittsfield. Organization certified December 26, 1890. Pub. Stat., c. 106.
- Stanley Laboratory Company, The, Pittsfield. Organization certified February 19, 1892. Pub. Stat., c. 106.
- Stanley Manufacturing Company, Boston. Organization certified September 25, 1882. Pub. Stat., c. 106.
- Staple Heeling Company, The, Boston. Organization certified February 8, 1888. Pub. Stat., c. 106.
- Staples Coal Company, Taunton. Organization certified May 26, 1888. Pub. Stat., c. 106.
- Star Brass Manufacturing Company, Boston. Organization certified March 16, 1885. Pub. Stat., c. 106.
- Star Clothing Company, The, Worcester. Organization certified February 20, 1890. Pub. Stat., c. 106.
- Star Foundry Company, Worcester. Organization certified March 29, 1890. Pub. Stat., c. 106.
- Star Mills Corporation, Middleborough. Organization certified June 3, 1887. Pub. Stat., c. 106.
- Star Worsted Company, Fitchburg. Organization certified December 23, 1881. 1870, c. 224.
- State Safe Deposit Company, Worcester. Organization certified February 23, 1887. Pub. Stat., c. 106.
- State Street Exchange, Boston. Chartered 1888, c. 82.
- State Street Safe Deposit and Trust Company, Boston. Chartered 1891, c. 199.
- Steel Wire Shank Company, Plymouth. Organization certified July 5, 1881. 1870, c. 224.
- Steimer and Moore Manufacturing Company, Westfield. Organization certified November 6, 1889. Pub. Stat., c. 106.
- Sterling Emery Wheel Company, Sterling. Organization certified May 31, 1887. Pub. Stat., c. 106.

- Sterns Paper Company, The, Holyoke. Organization certified October 30, 1885. Pub. Stat., c. 106.
- Stevens Linen Works, Dudley. Chartered 1867, c. 325.
- Stevens Manufacturing Company, Fall River. Organization certified June 3, 1892. Pub. Stat., c. 106.
- Stevenson Manufacturing Company, Pittsfield. Organization certified May 17, 1884. Pub. Stat., c. 106. 1890, c. 397.
- Stickney & Poor Spice Co., Boston. Organization certified April 15, 1891. Pub. Stat., c. 106.
- Stiles Reservoir Company, Leicester. Chartered 1866, c. 232.
- Stirling Mills, Lowell. Organization certified December 30, 1879. 1870, c. 224.
- Stockbridge and Pittsfield Railroad Company, Stockbridge. Chartered 1847, c. 99.
- Stockbridge Iron Company, Stockbridge. Chartered 1841, c. 19.
- Stockbridge Water Company, Stockbridge. Chartered 1851, c. 210.
- Stone & Downer Co., Boston. Organization certified January 29, 1892. Pub. Stat., c. 106.
- Stoneham Odd Fellows' Hall Association, Stoneham. Chartered 1872, c. 120.
- Stonemetz Printers Machinery Company, Millbury. Organization certified November 8, 1886. Pub. Stat., c. 106.
- Stony Brook Railroad Corporation, Lowell. Chartered 1845, c. 251.
- Stony Brook Water Power Company, Littleton and Westford. Chartered 1866, c. 231.
- Stoughton Gas and Electric Company, Stoughton. Organization certified February 9, 1891. Pub. Stat., c. 106.
- Stoughton Rubber Company, Boston. Organization certified January 28, 1889. Pub. Stat., c. 106.
- Stoughton Water Company, Stoughton. Chartered 1886, c. 240.
- Strange Forged Twist Drill Company, New Bedford. Organization certified May 21, 1886. Pub. Stat., c. 106.
- Stratton Bros. Company, Gardner. Organization certified July 1, 1892. Pub. Stat., c. 106.
- Studley Instalment Company, Boston. Organization certified November 9, 1893. Pub. Stat., c. 106.
- Sturtevant and Haley Beef and Supply Company, Boston. Organization certified August 7, 1891. Pub. Stat., c. 106.
- Subterranean Cable Company of Boston, Boston. Chartered 1879, c. 200.
- Suburban Light and Power Company, Boston. Organization certified October 16, 1886. Pub. Stat., c. 106.

- Suburban Parcel Delivery Company, Boston. Organization certified May 5, 1887. Pub. Stat., c. 106.
- Suburban Railroad Company, Newton. Chartered 1891, c. 182. 1893, c. 356.
- Suffolk Brewing Company, Boston. Chartered 1875, c. 164.
- Suffolk Company, Boston. Organization certified February 7, 1887. Pub. Stat., c. 106.
- Suffolk Cordage Company, Chelsea. Organization certified October 3, 1887. Pub. Stat., c. 106.
- Suffolk Iron Works, Boston. Organization certified May 27, 1882. Pub. Stat., c. 106.
- Suffolk Trust Company, Boston. Chartered 1887, c. 241. 1889, c. 409.
- Sumner Drug and Chemical Company, The, Boston. Organization certified February 3, 1892. Pub. Stat., c. 106.
- Sun Printing Company, The, Pittsfield. Organization certified March 18, 1882. Pub. Stat., c. 106.
- Sunderland Water Company, Sunderland. Chartered 1884, c. 107.
- Suspension Transportation Company, Boston. Organization certified June 20, 1885. Pub. Stat., c. 106.
- Sutton Cranberry Company, Sutton. Organization certified December 3, 1870. 1870, c. 224.
- Sutton Manufacturing Company, Sutton. Chartered 1836, c. 175.
- Swan Holt Company, The, Boston. Organization certified May 10, 1886. Pub. Stat., c. 106.
- Swansea Dye Works, Swansea. Organization certified February 26, 1890. Pub. Stat., c. 106.
- Swedish Mercantile Co-operative Company, The, otherwise, Svenska Hardels Aktic Bolaget, Worcester. Organization certified December 12, 1884. Pub. Stat., c. 106.
- Swedish Publishing Company, The, Worcester. Organization certified November 11, 1890. Pub. Stat., c. 106.
- Swift River Company, Enfield. Organized July 6, 1852. 1851, c. 133.
- Syms and Dudley Paper Company, The, Holyoke. Organization certified September 28, 1880. 1870, c. 224.
- T. A. Newhall Coal Company, Lynn. Organization certified June 24, 1882. Pub. Stat., c. 106.
- T. Dexter Johnson Company, Boston. Organization certified January 17, 1893. Pub. Stat., c. 106.
- T. E. Rich Company, Barre. Organization certified October 3, 1892. Pub. Stat., c. 106.
- T. F. Little Oil Company, The, Salem. Organization certified December 18, 1889. Pub. Stat., c. 106.

- T. Martin and Brother Manufacturing Company, Chelsea. Organization certified April 2, 1890. Pub. Stat., c. 106.
- T Wharf Fish Market Corporation, Boston. Organization certified June 2, 1893. Pub. Stat., c. 106.
- Taber Art Company, The, New Bedford. Organization certified January 24, 1893. Pub. Stat., c. 106.
- Taber Organ Company, The, Worcester. Organization certified February 6, 1877. 1870, c. 224.
- Talbot Dyewood and Chemical Company, Billerica. Organization certified December 8, 1884. Pub. Stat., c. 106.
- Talbot Mills, Billerica. Organization certified September 29, 1884. Pub. Stat., c. 106.
- Tapley Machine Company, The, Boston. Organization certified January 10, 1884. Pub. Stat., c. 106.
- Tarr and Wonson Limited, Gloucester. Organization certified March 3, 1893. Pub. Stat., c. 106.
- Taunton Brick Company, Taunton. Organization certified February 4, 1868.
- Taunton Button Company, Taunton. Organization certified December 23, 1886. Pub. Stat., c. 106.
- Taunton Copper Manufacturing Company, Taunton. Chartered 1831. 1830, c. 19.
- Taunton Crucible Company, Taunton. Organization certified February 27, 1865.
- Taunton Dye Works and Bleachery Company, Taunton. Organization certified April 20, 1893. Pub. Stat., c. 106.
- Taunton Electric Lighting Company, Taunton. Organization certified June 7, 1882. Pub. Stat., c. 106.
- Taunton Gas Light Company, Taunton. Chartered 1853, c. 3.
- Taunton Herald Company, Taunton. Organization certified December 28, 1893. Pub. Stat., c. 106.
- Taunton Iron Works Company, Taunton. Chartered 1854, c. 33.
- Taunton Locomotive Manufacturing Company, Taunton. Chartered 1847, c. 3.
- Taunton Oil Cloth Company, Taunton. Organization certified June 30, 1857.
- Taunton Street Railway Company, Taunton. Chartered 1870, c. 18.
- Taunton Tack Company, Taunton. Organization certified October 3, 1855.
- Taunton Theatre Company, Taunton. Organization certified June 10, 1892. Pub. Stat., c. 106.
- Taylor and Tapley Manufacturing Company, Springfield. Organization certified January 1, 1884. Pub. Stat., c. 106.

- Taylor Manufacturing Company, Holyoke. Organization certified October 14, 1892. Pub. Stat., c. 106.
- Tecumseh Mills, Fall River. Chartered 1866, c. 12.
- Teeling Baking Company, The, Pittsfield. Organization certified January 16, 1893. Pub. Stat., c. 106.
- Telegram Newspaper Company, The, Worcester. Organization certified June 7, 1890. Pub. Stat., c. 106.
- Texas, Topolobampo and Pacific Railroad and Telegraph Company. Organization certified March 8, 1881. 1884, c. 75. 1886, c. 316.
- Thayer Woolen Company, Oxford. Organization certified July 1, 1893. Pub. Stat., c. 106.
- Thomas B. Adams Company, Boston. Organization certified October 4, 1889. Pub. Stat., c. 106.
- Thomas Dalby Company, Watertown. Organization certified December 22, 1891. Pub. Stat., c. 106.
- Thomas E. Proctor Leather Company, Boston. Organization certified March 29, 1887. Pub. Stat., c. 106.
- Thomas G. Plant Company, Lynn. Organization certified June 26, 1893. Pub. Stat., c. 106.
- Thomas Restieaux Company, The, Boston. Organization certified September 15, 1892. Pub. Stat., c. 106.
- Thomas W. Emerson Company, Boston. Organization certified March 3, 1892. Pub. Stat., c. 106.
- Thompson & Odell Co., Boston. Organization certified January 20, 1892. Pub. Stat., c. 106.
- Thompson Hardware Company, The, Lowell. Organization certified July 5, 1892. Pub. Stat., c. 106.
- Thorn Medicine Company, The, Fitchburg. Organization certified May 20, 1891. Pub. Stat., c. 106.
- Thorndike Company, Palmer. Chartered 1836, c. 25.
- Thorndike Manufacturing Company, Lowell. Organization certified July 6, 1889. Pub. Stat., c. 106.
- Thorp and Adams Manufacturing Company, The, Boston. Organization certified February 1, 1888. Pub. Stat., c. 106.
- Thorp and Martin Co., Boston. Organization certified September 6, 1893. Pub. Stat., c. 106.
- Thorp and Martin Manufacturing Company, Boston. Organization certified May 18, 1892. Pub. Stat., c. 106.
- Tileston and Hollingsworth Company, Boston. Organization certified May 15, 1889. Pub. Stat., c. 106.
- Torrey and Bentley Company, The, Boston. Organization certified September 7, 1892. Pub. Stat., c. 106.
- Towle Manufacturing Company, Newburyport. Organization certified September 18, 1880. 1882, c. 230.

- Town Neck Land and Improvement Company of Sandwich, Sandwich. Chartered 1888, c. 20.
- Towne Fuller Company, The, Westfield. Organization certified December 8, 1891. Pub. Stat., c. 106.
- Traders' Mechanics' Insurance Company, Lowell. Chartered 1848, c. 124. 1854, c. 76.
- Traders' Co-operative Union, Templeton. Organization certified May 18, 1887. Pub. Stat., c. 106.
- Traveller Newspaper Company, Boston. Organization certified April 21, 1890. Pub. Stat., c. 106.
- Traveller Publishing Company, Boston. Organization certified May 25, 1891. Pub. Stat., c. 106.
- Travis Bros. Shoe Co., Plymouth. Organization certified April 1, 1893. Pub. Stat., c. 106.
- Treat Hardware and Supply Company, Lawrence. Organization certified September 27, 1892. Pub. Stat., c. 106.
- Tremont and Suffolk Mills, Lowell and Boston. Chartered 1871, c. 152.
- Tremont Nail Company, Boston and Wareham. Organization certified September 30, 1859.
- Trench Lamp Company, The, Boston. Organization certified August 9, 1892. Pub. Stat., c. 106.
- Tribune Building Company, Framingham. Organization certified December 22, 1890. Pub. Stat., c. 106.
- Troy Cotton and Woolen Manufactory, Fall River. Chartered 1814. 1813, c. 145.
- Troy Granite Company, Worcester. Organization certified May 7, 1890. Pub. Stat., c. 106.
- Tubular Rivet and Stud Company, Boston. Organization certified February 27, 1893. Pub. Stat., c. 106.
- Tucker and Cook Manufacturing Company, Conway. Organization certified June 2, 1887. Pub. Stat., c. 106.
- Tudor Company, Boston. Chartered 1868, c. 245.
- Turner and Kimball Cabinet Company, Boston. Organization certified May 6, 1890. Pub. Stat., c. 106.
- Turner's Falls Company, Fitchburg. Chartered 1794. 1866, c. 275.
- Turner's Falls Cotton Mills, Montague. Organization certified May 31, 1882. Pub. Stat., c. 106.
- Turner's Falls Driving Association, Montague. Organization certified November 22, 1886. Pub. Stat., c. 106.
- Turner's Falls Land and Improvement Company, Montague. Chartered 1869, c. 108.
- Turner's Falls Lumber Company, Gill. Organization certified May 3, 1872.

- Turner's Falls Paper Company, Montague. Organization certified May 29, 1879. 1870, c. 224.
- Turner's Falls Shoe Company, Montague. Organization certified January 28, 1889. Pub. Stat., c. 106. 1891, c. 56.
- Tuxedo Manufacturing Company, Cambridge. Organization certified September 2, 1893. Pub. Stat., c. 106.
- Tyer Rubber Company, Andover. Organization certified February 15, 1876.
- U. S. Druggists Supply Company, Boston. Organization certified February 28, 1891. Pub. Stat., c. 106.
- Underhay Oil Co., Boston. Organization certified December 22, 1890. Pub. Stat., c. 106.
- Underhill Warming & Ventilating Company, Boston. Organization certified December 20, 1893. Pub. Stat., c. 106.
- Union Belt Company, Fall River. Organization certified April 24, 1872.
- Union Building Association, Georgetown. Organization certified August 2, 1886. Pub. Stat., c. 106.
- Union Button Sewing Machine Company, Boston. Organization certified October 5, 1886. Pub. Stat., c. 106.
- Union Company, (East) Abington. Organization certified November, 1868. 1866, c. 290.
- Union Cotton Ginning Company, Boston. Organization certified October 23, 1890. Pub. Stat., c. 106.
- Union Cotton Manufacturing Company, Fall River. Organization certified July 26, 1879. 1870, c. 224.
- Union Cycle Manufacturing Company, Needham. Organization certified January 8, 1890. Pub. Stat., c. 106.
- Union Desk Co., Boston. Organization certified October 2, 1889. Pub. Stat., c. 106.
- Union Electric Light Company, Franklin. Organization certified March 11, 1889. Pub. Stat., c. 106.
- Union Freight Railroad Company, Boston. Chartered 1872, c. 342. 1873, c. 235.
- Union Furniture Company, Ayer. Organization certified September 14, 1885. Pub. Stat., c. 106.
- Union Glass Company, Somerville. Organization certified June 3, 1864.
- Union Glue Company, The, Gloucester. Organization certified June 5, 1893. Pub. Stat., c. 106.
- Union Hall Association, The, Cambridge. Chartered 1871, cc. 9, 296. 1873, c. 64.
- Union Hammock Company, The, Gloucester. Organization certified September 22, 1883. Pub. Stat., c. 106.

- Union Ice Company, Boston. Organization certified June 29, 1870, under Gen. Stat., c. 61.
- Union Loan and Trust Company, Boston. Chartered 1888, c. 422.
- Union Machine Company, Fitchburg. Organization certified December 17, 1886. Pub. Stat., c. 106.
- Union Marine Railway, Provincetown. Chartered 1852, c. 58.
- Union Needle Company, The, Middleborough. Organization certified October 7, 1880. 1870, c. 224.
- Union Organ Manufacturing Company, New Bedford. Organization certified August 31, 1883. Pub. Stat., c. 106.
- Union Publishing Company, The, Walpole. Organization certified April 5, 1884. Pub. Stat., c. 106.
- Union Street Railway Company, The, New Bedford. Authorized by Acts of 1887, c. 91. Approved June 11, 1887.
- Union Ticket Broker Corporation, Boston. Organization certified October 25, 1892. Pub. Stat., c. 106.
- Union Water Meter Company, Worcester. Confirmation of organization August 7, 1875, under 1870, c. 224, § 12. Confirmation of organization August 13, 1875, under 1874, c. 349, § 2.
- Union Wharf Company, Boston. Chartered 1847, c. 24.
- United Electric Light Company, Springfield. Organization certified May 9, 1887. Pub. Stat., c. 106.
- United Lines Telegraph Company, New York.
- United Manufacturing Company, Boston. Organization certified December 7, 1881. 1870, c. 224.
- United States Automatic Service Company, The, Boston. Organization certified September 28, 1893. Pub. Stat., c. 106.
- United States Compound Oxygen Company, The, Springfield. Organization certified January 19, 1886. Pub. Stat., c. 106.
- United States Cord Company, Lowell. Organization certified July 17, 1880. 1870, c. 224.
- United States Envelope Machine Company, Springfield. Organization certified March 19, 1890. Pub. Stat., c. 106.
- United States Finance Company, Boston. Organization certified June 12, 1891. Pub. Stat., c. 106.
- United States Fireworks Company, Boston. Organization certified November 27, 1886. Pub. Stat., c. 106.
- United States Hotel Company, Boston. Chartered 1825. 1824, c. 103; 1840, c. 33.
- United States Safe Deposit and Trust Company, Boston. Chartered 1887, c. 188. 1888, c. 251.
- United States Spring Bed Company, The, Springfield. Organization certified June 18, 1889. Pub. Stat., c. 106.

- United States Tubular Bell Company, The, Methuen. Organization certified December 17, 1891. Pub. Stat., c. 106.
- United States Watch Company, Waltham. Organization certified June 21, 1883. 1885, c. 43.
- United States Whip Company, Westfield. Organization certified April 4, 1890. Pub. Stat., c. 106.
- Upton Felting Mills, The, Boston. Organization certified February 21, 1889. Pub. Stat., c. 106.
- Upton Manufacturing Company, Upton. Organization certified November 14, 1892. Pub. Stat., c. 106.
- Uxbridge and Northbridge Electric Company, The, Uxbridge. Organization certified September 25, 1889. Pub. Stat., c. 106.
- Uxbridge Cotton Mills, Uxbridge. Chartered 1840, c. 49.
- V. W. Crowson Waste Co., Westfield. Organization certified July 9, 1892. Pub. Stat., c. 106.
- Valley Paper Company, Holyoke. Organization certified February 14, 1868.
- Valpey & Anthony Shoe Company, Boston. Organization certified February 18, 1890. Pub. Stat., c. 106.
- Vermont and Massachusetts Railroad Company, Boston. Chartered 1844, c. 134. 1869, cc. 68, 238, 318.
- Victor Manufacturing Company, Newburyport. Organization certified February 9, 1884. Pub. Stat., c. 106.
- Victoria Mills Corporation, The, Newburyport. Organization certified May 18, 1893. Pub. Stat., c. 106.
- Villa Paint and Ornamental Company, The, Newburyport. Organization certified June 6, 1889. Pub. Stat., c. 106.
- Vineyard Grove Company, Edgartown. Chartered 1870, c. 110.
- Vineyard Haven Marine Railway Company, The, Tisbury. Organization certified May 21, 1889. Pub. Stat., c. 106.
- Vineyard Haven Water Company, Tisbury. Chartered 1887, c. 157.
- Vineyard Haven Wharf Company, (Holmes' Hole), Tisbury. Chartered 1835, c. 19. 1881, c. 31.
- Voorhees Electric Company, Boston. Organization certified June 6, 1893. Pub. Stat., c. 106.
- Vose and Cutler Manufacturing Company, Medway. Organization certified June 3, 1893. Pub. Stat., c. 106.
- W. B. Witherell Company, The, Boston. Organization certified May 5, 1891. Pub. Stat., c. 106.
- W. C. Lewis Shoe Company, Haverhill. Organization certified November 18, 1893. Pub. Stat., c. 106.
- W. C. Packard Furniture and Carpet Company, Salem. Organization certified August 23, 1886. Pub. Stat., c. 106.

- W. C. Young Manufacturing Company, Worcester. Organization certified March 31, 1892. Pub. Stat., c. 106.
- W. E. Howe Company, Worcester. Organization certified February 17, 1892. Pub. Stat., c. 106.
- W. F. Adams Company, Springfield. Organization certified July 13, 1887. Pub. Stat., c. 106.
- W. H. Doble Company, Quincy. Organization certified February 1, 1893. Pub. Stat., c. 106.
- W. H. Hill Envelope Company, Worcester. Organization certified April 26, 1892. Pub. Stat., c. 106.
- W. J. Boynton Baking Company, The, Groton. Organization certified March 25, 1893. Pub. Stat., c. 106.
- W. L. Douglas Shoe Company, Brockton. Organization certified March 2, 1892. Pub. Stat., c. 106.
- W. M. Colby Company, Boston. Organization certified April 13, 1892. Pub. Stat., c. 106.
- W. S. Reed Toy Company, Leominster. Organization certified February 8, 1881. 1870, c. 224.
- Wachusett Milk Company, Worcester. Organization certified November 29, 1889. Pub. Stat., c. 106.
- Wachusett Shirt Company, Leominster. Organization certified September 25, 1889. Pub. Stat., c. 106.
- Wade and Reed Company, Boston. Organization certified June 19, 1891. Pub. Stat., c. 106.
- Wading River Reservoir Company, Taunton. Chartered 1866, c. 171. 1869, c. 375.
- Wadsworth Howland & Co., Incorporated, Boston. Organization certified January 5, 1893. Pub. Stat., c. 106.
- Wainwright Manufacturing Company of Massachusetts, The, Medford. Organization certified May 4, 1889. Pub. Stat., c. 106.
- Waite Felting Company, Franklin. Organization certified July 19, 1892. Pub. Stat., c. 106.
- Wakefield and Stoneham Street Railway Company, The. Organization certified May 24, 1892. Pub. Stat., c. 113.
- Wakefield Rattan Company, Wakefield. Organization certified October 17, 1873.
- Wakefield Real Estate and Building Association, Wakefield. Chartered 1871, c. 120. 1891, c. 13.
- Wakefield Water Company, Wakefield. Chartered 1872, c. 335. 1883, c. 139.
- Walker and Pratt Manufacturing Company, Watertown. Organization certified March 31, 1877. 1870, c. 224.
- Walker Stetson Sawyer Company, Boston. Organization certified December 20, 1888. Pub. Stat., c. 106.

Walpole Emery Mills, Ashland. Organization certified March 13, 1877. 1881, c. 30.

Walter M. Lowney Company, The, Boston. Organization certified October 7, 1890. Pub. Stat., c. 106.

Waltham Emery Wheel Company, Waltham. Organization certified June 21, 1889. Pub. Stat., c. 106.

Waltham Gas Light Company, Waltham. Chartered 1853, c. 118.

Waltham Music Hall Company, Waltham. Organization certified November 1, 1879. 1870, c. 224.

Waltham Tribune Company, Waltham. Organization certified April 10, 1888. Pub. Stat., c. 106.

Waltham Watch Tool Company of Springfield, Massachusetts, The, Springfield. Organization certified April 8, 1890. Pub. Stat., c. 106.

Walworth Construction and Supply Company, Boston. Organization certified October 5, 1887. Pub. Stat., c. 106.

Walworth Light & Power Company, Boston. Organization certified May 8, 1888. Pub. Stat., c. 106.

Walworth Manufacturing Company, Boston. Organization certified December 27, 1871.

Wamesit Power Company, Lowell. Chartered 1865, c. 117.

Wamesit Steam Mill Company, Lowell. Organization certified October 14, 1853.

Wampanoag Mills, Fall River. Organization certified June 9, 1871.

Wamsutta Hotel Company, Attleborough. Organization certified April 29, 1879. 1870, c. 224.

Wamsutta Mills, New Bedford. Chartered 1846, c. 201.

Wannacomet Water Company, Nantucket. Chartered 1880, c. 27.

Wanoosnoc Power Company, Fitchburg. Organization certified October 30, 1893. Pub. Stat., c. 106.

Waquoit Herring River Company, Waquoit, Falmouth. Organized October 15, 1866. 1866, c. 187.

Ware Electric Company, Ware. Organization certified September 18, 1890. Pub. Stat., c. 106.

Ware Lumber Company, Ware. Organization certified October 24, 1891. Pub. Stat., c. 106.

Ware Pratt Company, Worcester. Organization certified January 24, 1888. Pub. Stat., c. 106.

Ware River Manufacturing Company, Ware. Organization certified August 8, 1868.

Ware River Railroad Company, Ware. Chartered 1867, c. 76.

Warner Manufacturing Company, The, Greenfield. Organization certified August 19, 1887. Pub. Stat., c. 106.

- Warren Boot and Shoe Company, The, Boston. Organization certified April 14, 1893. Pub. Stat., c. 106.
- Warren Cotton Mills, Warren. Chartered 1854, c. 79.
- Warren Electric Company, Warren. Organization certified October 2, 1889. Pub. Stat., c. 106.
- Warren Soap Manufacturing Company, The, Boston. Organization certified March 21, 1890. Pub. Stat., c. 106.
- Warren Thread Company, Ashland. Organization certified January 9, 1880. 1870, c. 224.
- Warwick Cycle Manufacturing Company, Springfield. Organization certified December 26, 1893. Pub. Stat., c. 106.
- Washacum Pottery Company, The, Sterling. Organization certified May 23, 1892. Pub. Stat., c. 106.
- Washburn and Garfield Manufacturing Company, Worcester. Organization certified May 11, 1889. Pub. Stat., c. 106.
- Washburn and Moen Manufacturing Company, Worcester. Chartered 1868, c. 31.
- Washington Fire and Marine Insurance Company, Boston. Organization certified December 31, 1872. 1872, c. 375.
- Washington Mills Company, Lawrence. Chartered 1884, c. 54.
- Washington Mills Emery Manufacturing Company, Ashland. Organization certified May 6, 1868.
- Wason Manufacturing Company, Springfield. Organization certified April 17, 1862.
- Watchman Publishing Company, The, Boston. Organization certified December 23, 1875. 1870, c. 224.
- Waterhouse Shannon & Munroe (Incorporated), Boston. Organization certified March 10, 1893. Pub. Stat., c. 106.
- Waterman and Bee Corporation, Boston. Organization certified March 13, 1893. Pub. Stat., c. 106.
- Waterman Clothing Company, Franklin. Organization certified July 29, 1893. Pub. Stat., c. 106.
- Watertown Machine Company, Watertown. Organization certified February 20, 1892. Pub. Stat., c. 106.
- Watertown Water Supply Company, Watertown. Chartered 1884, c. 251.
- Watuppa Reservoir Company, Fall River. Chartered 1826, c. 31.
- Wauregan Paper Company, Holyoke. Organization certified October 16, 1880. 1870, c. 224.
- Wausacum Lake Company, Sterling. Chartered 1891, c. 69.
- Waverley Company, Boston. Chartered 1855, c. 217.
- Waverley Hall Company, Belmont. Organization certified December 14, 1881. 1870, c. 224.

- Webster Electric Company, The, Webster. Organization certified July 6, 1887. Pub. Stat., c. 106.
- Weeden Manufacturing Corporation, New Bedford. Organization certified June 16, 1887. Pub. Stat., c. 106.
- Weeks & Potter Company, Boston. Organization certified January 1, 1891. Pub. Stat., c. 106.
- Weetamoe Mills, Fall River. Chartered 1871, c. 50.
- Weinz Manufacturing Company, The, Boston. Organization certified December 24, 1890. Pub. Stat., c. 106.
- Weir Stove Company, Taunton. Organization certified December 28, 1893. Pub. Stat., c. 106.
- Wekepeke Woolen Company, Clinton. Organization certified November 5, 1892. Pub. Stat., c. 106.
- Wellesley Co-operative Creamery Association, Wellesley. Organization certified May 17, 1887. Pub. Stat., c. 106.
- Wellfleet Marine Insurance Company, Wellfleet. Chartered 1885, c. 199.
- West Amesbury Branch Railroad Company, Amesbury. Chartered 1868, c. 188.
- West Boylston Manufacturing Company, The, West Boylston. Chartered 1814. 1813, c. 84; 1823, c. 29.
- West Chop Steamboat Company, Boston. Organization certified June 3, 1889. Pub. Stat., c. 106.
- West Dennis Shoe Co., Dennis. Organization certified December 11, 1891. Pub. Stat., c. 106.
- West Dudley Co-operative Creamery Association, Dudley. Organization certified January 11, 1888. Pub. Stat., c. 106.
- West End Street Railway Company, Boston. Organized January 22, 1887. 1887, c. 413.
- West End Supply Company, The, Boston. Organization certified December 18, 1890. Pub. Stat., c. 106.
- West Lynn Trust Company, Lynn. Chartered 1892, c. 396.
- West Stockbridge Railroad Corporation, West Stockbridge. Chartered 1836, c. 132.
- West Ware Paper Company, The, Ware. Organization certified October 19, 1883. Pub. Stat., c. 106.
- West Warren Co-operative Association, Warren. Organization certified June 6, 1889. Pub. Stat., c. 106.
- Westboro' Boot and Shoe Manufacturing Company, The, Westborough. Organization certified August 18, 1890. Pub. Stat., c. 106.
- Westboro' Factory Association, The, Westborough. Organization certified July 3, 1886. Pub. Stat., c. 106.

- Westborough Gas and Electric Company, The, Westborough. Organization certified October 9, 1889. Pub. Stat., c. 106.
- Western Union Telegraph Company, New York.
- Westfield Brick Company, Westfield. Organization certified July 30, 1887. Pub. Stat., c. 106.
- Westfield Cigar Company, Westfield. Organization certified January 26, 1885. Pub. Stat., c. 106.
- Westfield Gas Light Company, Westfield. Organization certified August 13, 1868.
- Westfield Heating and Plumbing Company, Westfield. Organization certified August 23, 1893. Pub. Stat., c. 106.
- Westfield Power Company, Westfield. Organization certified July 11, 1879. 1870, c. 224.
- Westfield Whip Company, Westfield. Organization certified January 8, 1884. Pub. Stat., c. 106.
- Weston Illuminating Company, Boston. Organization certified May 4, 1882. Pub. Stat., c. 106.
- Westport Point Hotel Company of Massachusetts, The, Westport. Organization certified April 9, 1885. Pub. Stat., c. 106.
- Westport Wooden Ware Company, The, Boston. Organization certified March 22, 1888. Pub. Stat., c. 106.
- Weymouth and Braintree Publishing Company, Weymouth. Organization certified September 24, 1890. Pub. Stat., c. 106. 1891, c. 360.
- Weymouth Gas Company, Weymouth. Organization certified October 19, 1885. Pub. Stat., c. 106.
- Weymouth Light and Power Company, Weymouth. Organization certified February 18, 1889. Pub. Stat., c. 106.
- Weymouth Seam-face Granite Company, Weymouth. Organization certified November 14, 1892. Pub. Stat., c. 106.
- Weymouth Shoe Supply Company, The, Weymouth. Organization certified June 14, 1890. Pub. Stat., c. 106.
- Wheeler Cotton Mills, Millbury. Organization certified June 19, 1867.
- Wheeler Express Company, Marlborough. Organization certified May 18, 1893. Pub. Stat., c. 106.
- Wheeler Reflector Company, Boston. Organization certified November 26, 1881. 1870, c. 224.
- Wheelman Company, The, Boston. Organization certified November 7, 1883. Pub. Stat., c. 106.
- Wheelock Engine Company, The, Worcester. Organization certified January 25, 1888. Pub. Stat., c. 106.
- Whitcomb Envelope Company, The, Worcester. Organization certified January 16, 1884. Pub. Stat., c. 106.

- White and Bagley Company, The, Worcester. Organization certified January 9, 1892. Pub. Stat., c. 106.
- White Oak River Corporation, New Bedford. Organization certified May 12, 1886. Pub. Stat., c. 106.
- White, Son Company, Boston. Organization certified December 22, 1892. Pub. Stat., c. 106.
- Whitin Machine Works, Northbridge. Chartered 1868, c. 140.
- Whiting Paper Company, Holyoke. Organization certified June 11, 1872. Gen. Stat., c. 61.
- Whitinsville Street Railway Company, Northbridge. Organization certified December 3, 1890. Pub. Stat., c. 113.
- Whitman Co-operative Store, The, Whitman. Organization certified October 16, 1891. Pub. Stat., c. 106.
- Whitman Electric Company, Whitman. Organization certified November 19, 1888. Pub. Stat., c. 106.
- Whitman Manufacturing Company, Whitman. Organization certified May 5, 1893. Pub. Stat., c. 106.
- Whitman Paper Box Company, Whitman. Organization certified April 16, 1889. Pub. Stat., c. 106.
- Whitman Street Railway Company, The, Whitman. Organization certified October 30, 1890. Pub. Stat., c. 113.
- Whitmore Manufacturing Company, The, Holyoke. Organization certified December 14, 1881. 1870, c. 224.
- Whitney Reed Chair Company, Leominster. Organization certified September 19, 1893. Pub. Stat., c. 106.
- Whitemore-Woodbury Company, Boston. Organization certified April 13, 1893. Pub. Stat., c. 106.
- Whittenton Manufacturing Company, Taunton. Organization certified May 16, 1883. Pub. Stat., c. 106.
- Whittier Cotton Mills, Lowell. Organization certified January 29, 1887. Pub. Stat., c. 106.
- Whittier Machine Company, Boston. Organization certified September 3, 1874.
- Wickersham Quoin Company, Boston. Organization certified February 19, 1892. Pub. Stat., c. 106.
- Wilbraham Woolen Company, The, Wilbraham. Organization certified November 22, 1888. Pub. Stat., c. 106.
- Wilder & Clark Shoe Company, The, Newburyport. Organization certified July 16, 1891. Pub. Stat., c. 106.
- Wiley and Russell Manufacturing Company, Greenfield. Organization certified September 16, 1874.
- Willey Company, Springfield. Organization certified November 24, 1893. Pub. Stat., c. 106.

- William G. Bell Company, The, Boston. Organization certified September 17, 1892. Pub. Stat., c. 106.
- William H. Burns Company, Worcester. Organization certified September 24, 1892. Pub. Stat., c. 106.
- William H. Keeden Printing Company, Boston. Organization certified August 1, 1893. Pub. Stat., c. 106.
- William H. Raymond Grocery Company, Boston. Organization certified November 18, 1891. Pub. Stat., c. 106.
- William J. Dinsmore Corporation, The, Boston. Organization certified September 10, 1892. Pub. Stat., c. 106.
- Wm. Mason Manufacturing Company, Dighton. Organization certified March 4, 1892. Pub. Stat., c. 106.
- William N. Flynt Granite Company, Monson. Organization certified March 2, 1885. Pub. Stat., c. 106.
- William S. Hills Company, Boston. Organization certified January 3, 1891. Pub. Stat., c. 106.
- William Skinner Manufacturing Company, Holyoke. Organization certified June 28, 1889. Pub. Stat., c. 106.
- Williams Manufacturing Company, The, Northampton. Organization certified February 20, 1868.
- Williams Market, Boston. Chartered 1849, c. 248.
- Williams Table and Lumber Company, The, Somerville. Organization certified April 29, 1893. Pub. Stat., c. 106.
- Williamsburgh Co-operative Creamery Association, The, Williamsburgh. Organization certified August 10, 1892. Pub. Stat., c. 106.
- Williamstown Electric Light Company, The, Williamstown. Organization certified February 8, 1888. Pub. Stat., c. 106.
- Williamstown Gas Company, Williamstown. Organization certified March 9, 1889. Pub. Stat., c. 106.
- Williamstown Manufacturing Company, Williamstown. Chartered 1865, c. 169.
- Williamstown Water Company, Williamstown. Chartered 1885, c. 311.
- Williston and Knight Company, Easthampton. Organization certified February 8, 1866. 1880, c. 45.
- Winchendon Electric Light and Power Company, Winchendon. Organization certified September 26, 1889. Pub. Stat., c. 106.
- Winchester Furniture Company, The, Winchester. Organization certified April 24, 1886. Pub. Stat., c. 106.
- Winkley and Maddox Ice Company, The, Boston. Organization certified May 29, 1891. Pub. Stat., c. 106.
- Winnisimmet Company, Boston. Chartered 1833, c. 197.

- Winnisimmet Railroad Company, Chelsea. Chartered 1857, c. 227.
- Winship, Daniels & Co., Corporation, Boston. Organization certified October 25, 1888. Pub. Stat., c. 106.
- Winthrop Gas and Electric Company, Winthrop. Organization certified October 9, 1889. Pub. Stat., c. 106.
- Winthrop Loan and Trust Company, Boston. Chartered 1891, c. 109.
- Wire Goods Company, The, Worcester. Organization certified September 21, 1882. Pub. Stat., c. 106.
- Witherell Shoe Company, Clinton. Organization certified February 23, 1893. Pub. Stat., c. 106.
- Woburn Electric Light Company, Woburn. Organization certified May 22, 1888. Pub. Stat., c. 106.
- Woburn Gas Light Company, Woburn. Chartered 1854, c. 211.
- Woburn Power Company, Woburn. Organization certified June 6, 1890. Pub. Stat., c. 106.
- Wollaston Foundry Company, Boston. Organization certified October 19, 1874.
- Woman's Journal, Proprietors of the, Boston. Chartered 1870, c. 5.
- Woodward and Brown Piano Company, Boston. Organization certified March 30, 1891. Pub. Stat., c. 106.
- Woonsocket Street Railway Company, Rhode Island. 1889, c. 338.
- Worcester and Millbury Street Railway Company. Organization certified May 13, 1892. Pub. Stat., c. 113.
- Worcester and Nashua Telegraph Company, Worcester. Chartered 1855, c. 100.
- Worcester and Shrewsbury Railroad Company, Worcester. Organization certified April 17, 1873.
- Worcester and Shrewsbury Street Railway Company, Worcester. Organization certified July 9, 1892. Pub. Stat., c. 113.
- Worcester Bedding Manufacturing Company, The, Worcester. Organization certified January 31, 1889. Pub. Stat., c. 106.
- Worcester Bleach and Dye Works Company, The, Worcester. Organization certified March 3, 1891. Pub. Stat., c. 106.
- Worcester Cholesterine Company, Worcester. Organization certified February 21, 1890. Pub. Stat., c. 106.
- Worcester Coal Company, Worcester. Organization certified March 22, 1880. 1870, c. 224.
- Worcester Consolidated Street Railway Company, Worcester. Organized February 27, 1886. 1887, c. 284.
- Worcester Construction Company, The, Worcester. Organization certified March 25, 1893. Pub. Stat., c. 106.

- Worcester Co-operative Meat Market, Worcester. Organization certified May 3, 1892. Pub. Stat., c. 106.
- Worcester Corset Company, The, Worcester. Organization certified February 29, 1888. Pub. Stat., c. 106.
- Worcester Counter Company, Worcester. Organization certified October 4, 1882. Pub. Stat., c. 106. 1891, c. 360.
- Worcester Dry Goods Company, The, Worcester. Organization certified August 2, 1893. Pub. Stat., c. 106.
- Worcester Electric Light Company, The, Worcester. Organization certified January 9, 1884. Pub. Stat., c. 106.
- Worcester Envelope Co., Worcester. Organization certified July 24, 1893. Pub. Stat., c. 106.
- Worcester Excursion Car Company, The, Worcester. Organization certified April 3, 1878. 1870, c. 224.
- Worcester Fire Appliance Company, The, Worcester. Organization certified February 1, 1889. Pub. Stat., c. 106.
- Worcester Gas Light Company, Worcester. Chartered 1851, c. 159. 1869, c. 25.
- Worcester, Leicester and Spencer Street Railway Company, Leicester. Organization certified March 7, 1891. Pub. Stat., c. 113.
- Worcester Machine Works, Worcester. Organization certified March 30, 1893. Pub. Stat., c. 106.
- Worcester, Nashua and Rochester Railroad Company, Worcester. Chartered 1883, c. 129.
- Worcester Reed Chair Company, Gardner. Organization certified May 17, 1893. Pub. Stat., c. 106.
- Worcester Safe Deposit and Trust Company, Worcester. Chartered 1868, c. 77.
- Worcester Steam Heating Company, Worcester. Organization certified June 3, 1892. Pub. Stat., c. 106.
- Worcester Storage Company, Worcester. Organization certified May 8, 1889. Pub. Stat., c. 106.
- Worcester Theatre Association, Worcester. Chartered 1868, c. 125. 1890, c. 9.
- Worcester Thread Company, Clinton. Organization certified April 3, 1893. Pub. Stat., c. 106.
- Worcester Wall Paper Company, Worcester. Organization certified August 7, 1888. Pub. Stat., c. 106.
- Worcester Wire Company, Worcester. Organization certified July 2, 1877. 1870, c. 224.
- Worcester Woolen Mill Company, The, Worcester. Organization certified February 11, 1890. Pub. Stat., c. 106.
- Workingmen's Building Association, Boston. Chartered 1888, c. 92.

- Workingmen's Loan Association, Boston. Chartered 1888, c. 108.
- Woronoco Park Association, The, Westfield. Organization certified July 15, 1893. Pub. Stat., c. 106.
- Woronoco Street Railway Company, Westfield. Organization certified September 8, 1890. Pub. Stat., c. 113.
- Worthy Paper Company, Agawam. Organization certified October 3, 1871.
- Woven Cane Fabric Company, The, Wakefield. Organization certified March 1, 1890. Pub. Stat., c. 106.
- Wright and Colton Wire Cloth Company, The, Worcester. Organization certified December 28, 1889. Pub. Stat., c. 106.
- Wright and Potter Printing Company, The, Boston. Organization certified January 17, 1879. 1870, c. 224.
- Wright Drug Company, New Bedford. Organization certified April 29, 1891. Pub. Stat., c. 106.
- Wright Machine Company, Worcester. Organization certified January 3, 1881. 1870, c. 224.
- Wright Manufacturing Company, Lawrence. Organization certified December 27, 1873.
- Wright Wire Cloth Company, Palmer. Organization certified January 21, 1888. Pub. Stat., c. 106.
- Wrought Iron Casting Company, Boston. Organization certified December 2, 1891. Pub. Stat., c. 106.
- Wyoming Mills, Fall River. Organization certified April 17, 1890. Pub. Stat., c. 106.

Change of Name of Corporations.

The following-named corporations have been authorized to change their names, under provisions of chapter 360, Acts of 1891 : —

- American Gospel Publishing Company, The. To T. Arthur Whitaker Company, The. October 5, 1893.
- C. J. Cobleigh Piano Case Company. To Richardson Piano Case Co. June 21, 1893.
- Central Congregational Church Corporation, The. To Central Congregational Church, The. July 7, 1893.
- Derby & Kilmer Desk Co. To Derby, Kilmer & Pond Desk Co. August 15, 1893.
- E. & S. May Paper Company, The. To Eaton, May and Robbins Paper Company. October 21, 1893.
- Electric Light and Patent Flooring Company. To Amesbury Electric Light, Heat & Power Company. January 19, 1893.
- Gately and Lynch Furniture Company. To Gately and Rogers Furniture Company. May 12, 1893.

Knapp-Warren Company, The. To Seymour Knapp-Warren Company, The. May 3, 1893.

Lynn Shoe Supply Company, The. To Worcester Counter Company. February 16, 1893.

Massachusetts Benefit Association, The. To Massachusetts Benefit Life Association. March 30, 1893.

Massachusetts Society, The. To The Colonial Society of Massachusetts. February 9, 1893.

North Wrentham Cemetery Association. To Norfolk Cemetery Association. July 26, 1893.

S. A. Stewart Company. To Kimball Brothers Company. March 16, 1893.

Saint Francis De Sales Young Mens Catholic Total Abstinence and Literary Society, The. To Catholic Literary Union. December 6, 1893.

Smith and Anthony Stove Company. To Smith & Anthony Company. May 12, 1893.

Weymouth Publishing Company, The. To Weymouth and Braintree Publishing Company. January 7, 1893.

Womens Christian Association of Springfield, The. To Springfield Young Womens Christian Association. April 14, 1893.

TABLE B.

APPEALS IN 1893.

From taxes of 1890, —

Potter Lovell Company. Abatement allowed.

From taxes of 1892, —

Acworth Manufacturing Company. Abatement allowed.

Dover Stamping Company. Abatement allowed.

H. A. Williams Manufacturing Company. Abatement allowed.

From taxes of 1893, —

Acushnet Co-operative Association. Abatement allowed.

American Press Association. Abatement allowed.

Bay State Watch Case Company. Abatement allowed.

Brown Bag Filling Machine Company. Abatement allowed.

Cantelo Manufacturing Company. Abatement allowed.

Charles River Embankment Company. Abatement allowed.

Charlestown Gas and Electric Company. Abatement allowed.

Chase Elevator and Manton Windlass Company. Abatement allowed.

Child Acme Cutter and Press Company. Abatement allowed.

Chisel Edge Nut Lock Company. Abatement allowed.

Collins Manufacturing Company. Abatement refused.

Columbia Spinning Company. Abatement allowed.

Cottage City Street Railway Company. Abatement refused.

Cutler Company. Abatement allowed.

Dart Express Company. Abatement refused.

Dow Adjustable Light Company. Abatement allowed.

Edison Electric Illuminating Company of Boston. Abatement allowed.

Everett Piano Company. Abatement allowed.
Fayette Shaw Leather Company. Abatement allowed.
Frank E. Sargent Company. Abatement allowed.
Franklin Park Land and Improvement Company. Abatement allowed.
Glencoe Granite Company. Abatement allowed.
Globe Street Railway Company. Abatement allowed.
H. G. Jordan & Company, Incorporated. Abatement allowed.
H. M. Richardson Carriage Company. Abatement allowed.
Haverhill Electric Company. Abatement allowed.
Haverhill Safe Deposit and Trust Company. Abatement refused.
Hingham Dairy Association. Abatement allowed.
Horn and Supply Company. Abatement allowed.
Kelsey Manufacturing Company. Abatement allowed.
Knapp Warren Company. Abatement allowed.
Lamson and Goodnow Manufacturing Company. Abatement allowed.
Leach and Grant Company. Abatement allowed.
Lynn Pearl Button Company. Abatement allowed.
Mason and Hamlin Organ and Piano Company. Abatement allowed.
Mechanics Mills. Abatement allowed.
Merrick Thread Company. Abatement allowed.
Merry Mount Granite Company. Abatement allowed.
Milton Bradley Company. Abatement allowed.
Morning Mail Corporation, The. Abatement allowed.
Morrell Liquor Cure Company. Abatement allowed.
National Co-operative Alliance Company. Abatement allowed.
Newbury Stable Company. Abatement allowed.
Newburyport Water Company. Appeal continued.
Newton and Boston Street Railway Company. Abatement allowed.
North End Street Railway Company. Abatement refused.
Phoenix Manufacturing Company. Abatement allowed.
Potomska Mills Corporation. Abatement allowed.
Robinson Printing Company. Abatement allowed.
Russell Mills. Abatement allowed.
Sander Musical Instrument Company. Abatement allowed.
Sewall and Day Cordage Company. Appeal continued.
Silver Grill Café Company, of Boston. Abatement allowed.
Standard Cordage Company. Appeal continued.

Thomas Restieaux Company. Abatement allowed.
Tremont and Suffolk Mills. Appeal continued.
Union Street Railway Company. Abatement allowed.
Walworth Manufacturing Company. Abatement allowed.
Wamsutta Mills. Abatement allowed.
West End Street Railway Company. Abatement allowed.
Weymouth Light and Power Company. Abatement allowed.
Weymouth Seam Face Granite Company. Abatement refused.
Weymouth Shoe Supply Company. Abatement refused.
White, Son Company. Abatement allowed.
Whiting Paper Company. Abatement allowed.
Williams Table and Lumber Company. Abatement allowed.
Worcester and Shrewsbury Street Railway Company. Abatement refused.

TABLE C.

CORPORATION TAXES DISTRIBUTED.

Abington,	\$1,280 81	Blandford,	\$235 96
Acton,	519 69	Bolton,	19 80
Acushnet,	196 98	Boston,	,981,824 52
Adams,	1,392 34	Bourne,	1,766 31
Agawam,	409 42	Boxborough,	78 67
Alford,	82 06	Boxford,	232 49
Amesbury,	1,986 70	Boylston,	8 21
Amherst,	1,634 38	Bradford,	2,134 68
Andover,	9,719 40	Braintree,	6,606 51
Arlington,	5,610 15	Brewster,	450 98
Ashburnham,	62 28	Bridgewater,	2,847 53
Ashby,	324 98	Brimfield,	449 25
Ashfield,	24 53	Brockton,	6,465 61
Ashland,	521 36	Brookfield,	1,451 38
Athol,	947 78	Brookline,	,112,544 80
Attleborough,	565 80	Buckland,	100 30
Auburn,	145 01	Burlington,	105 21
Avon,	249 68	Cambridge,	66,752 23
Ayer,	725 89	Canton,	10,309 01
Barnstable,	5,082 78	Carlisle,	93 99
Barre,	1,652 10	Carver,	796 83
Becket,	317 66	Charlemont,	10 05
Bedford,	1,200 06	Charlton,	412 45
Belchertown,	57 84	Chatham,	285 70
Bellingham,	1 60	Chelmsford,	1,460 55
Belmont,	4,554 44	Chelsea,	15,401 38
Berkley,	253 01	Cheshire,	394 72
Berlin,	80 44	Chester,	1,158 60
Bernardston,	295 57	Chesterfield,	7 54
Beverly,	22,122 94	Chicopee,	6,899 27
Billerica,	4,173 92	Chilmark,	44 30
Blackstone,	119 43	Clarksburg,	-

Clinton,	\$2,550 70	Freetown,	\$452 58
Cohasset,	15,709 79	Gardner,	1,980 66
Colrain,	151 68	Gay Head,	-
Concord,	7,905 22	Georgetown,	468 73
Conway,	4 71	Gill,	77 04
Cottage City,	100 65	Gloucester,	8,902 41
Cummington,	183 20	Goshen,	2 58
Dalton,	9,972 74	Gosnold,	16 35
Dana,	-	Grafton,	1,109 21
Danvers,	1,185 61	Granby,	246 78
Dartmouth,	3,303 18	Granville,	111 04
Dedham,	12,086 52	Great Barrington,	5,823 73
Deerfield,	439 37	Greenfield,	5,174 97
Dennis,	2,130 02	Greenwich,	55 19
Dighton,	231 91	Groton,	6,142 01
Douglas,	238 48	Groveland,	226 78
Dover,	4,072 32	Hadley,	390 95
Dracut,	73 07	Halifax,	222 74
Dudley,	375 59	Hamilton,	1,703 66
Dunstable,	326 83	Hampden,	5 37
Duxbury,	2,724 26	Hancock,	413 44
East Bridgewater,	1,830 97	Hanover,	2,447 34
Eastham,	324 05	Hanson,	344 46
Easthampton,	1,062 77	Hardwick,	903 94
Easton,	14,643 95	Harvard,	2,238 61
Edgartown,	688 30	Harwich,	1,463 08
Egremont,	294 62	Hatfield,	488 64
Enfield,	2,778 56	Haverhill,	12,846 12
Erving,	31 98	Hawley,	6 41
Essex,	426 80	Heath,	51 27
Everett,	1,677 45	Hingham,	11,146 11
Fairhaven,	2,372 74	Hinsdale,	687 54
Fall River,	15,966 72	Holbrook,	1,946 25
Falmouth,	12,315 43	Holden,	79 13
Fitchburg,	31,803 64	Holland,	-
Florida,	-	Holliston,	718 00
Foxborough,	855 40	Holyoke,	18,659 59
Framingham,	11,234 95	Hopedale,	13,743 14
Franklin,	4,494 58	Hopkinton,	119 47

Hubbardston,	\$179 91	Medford,	\$23,316 59
Hudson,	1,542 81	Medway,	177 39
Hull,	326 16	Melrose,	4,937 90
Huntington,	80 06	Mendon,	129 05
Hyde Park,	4,300 38	Merrimack,	566 21
		Methuen,	2,269 85
Ipswich,	4,719 76	Middleborough,	5,530 33
		Middlefield,	488 24
Kingston,	3,827 75	Middleton,	21 49
		Milford,	3,797 91
Lakeville,	791 04	Millbury,	1,208 59
Lancaster,	11,210 74	Millis,	141 82
Lanesborough,	35 14	Milton,	35,119 80
Lawrence,	10,503 26	Monroe,	42 05
Lee,	734 30	Monson,	4,292 19
Leicester,	2,866 08	Montague,	1,751 88
Lenox,	1,837 22	Monterey,	68 72
Leominster,	3,999 53	Montgomery,	7 16
Leverett,	36 55	Mount Washington,	-
Lexington,	5,527 78		
Leyden,	81	Nahant,	20,366 87
Lincoln,	2,400 99	Nantucket,	2,748 72
Littleton,	595 57	Natick,	3,004 95
Longmeadow,	1,262 06	Needham,	1,405 70
Lowell,	61,763 86	New Ashford,	-
Ludlow,	77 00	New Bedford,	71,356 95
Lunenburg,	51 57	New Braintree,	78 97
Lynn,	19,647 57	New Marlborough,	99 75
Lynnfield,	12 01	New Salem,	-
		Newbury,	672 82
Malden,	47,335 88	Newburyport,	27,399 47
Manchester,	17,469 28	Newton,	78,769 03
Mansfield,	373 79	Norfolk,	159 87
Marblehead,	2,641 92	North Adams,	3,910 14
Marion,	657 71	North Andover,	7,955 07
Marlborough,	3,807 70	North Attleborough,	3,154 90
Marshfield,	2,129 54	North Brookfield,	3,174 76
Mashpee,	39	North Reading,	49 66
Mattapoisett,	2,596 25	Northampton,	9,411 48
Maynard,	937 95	Northborough,	717 88
Medfield,	2,197 30	Northbridge,	17,703 76

Northfield, . . .	\$1,426 26	Royalston, . . .	\$730 13
Norton, . . .	184 00	Russell, . . .	74 36
Norwell, . . .	2,460 18	Rutland, . . .	21 13
Norwood, . . .	1,954 83		
		Salem, . . .	32,092 72
Oakham, . . .	9 27	Salisbury, . . .	229 87
Orange, . . .	965 77	Sandisfield, . . .	-
Orleans, . . .	1,218 34	Sandwich, . . .	855 74
Otis, . . .	5 32	Saugus, . . .	92 20
Oxford, . . .	1,102 89	Savoy, . . .	22
		Scituate, . . .	2,030 88
Palmer, . . .	1,167 35	Seekonk, . . .	31 98
Paxton, . . .	-	Sharon, . . .	2,204 03
Peabody, . . .	4,536 89	Sheffield, . . .	552 80
Pelham, . . .	74 76	Shelburne, . . .	556 80
Pembroke, . . .	95 57	Sherborn, . . .	353 88
Pepperell, . . .	1,115 34	Shirley, . . .	230 67
Peru, . . .	1 01	Shrewsbury, . . .	401 79
Petersham, . . .	539 38	Shutesbury, . . .	7 28
Phillipston, . . .	-	Somerset, . . .	121 39
Pittsfield, . . .	13,719 23	Somerville, . . .	13,802 35
Plainfield, . . .	144 43	South Hadley, . . .	2,813 53
Plymouth, . . .	7,566 88	Southampton, . . .	4 71
Plympton, . . .	78 81	Southborough, . . .	5,000 26
Prescott, . . .	1 79	Southbridge, . . .	10,152 53
Princeton, . . .	437 30	Southwick, . . .	207 51
Provincetown, . . .	1,471 68	Spencer, . . .	3,908 50
		Springfield, . . .	94,877 56
Quincy, . . .	9,985 60	Sterling, . . .	325 13
		Stockbridge, . . .	6,270 08
Randolph, . . .	4,973 81	Stoneham, . . .	602 65
Raynham, . . .	388 04	Stoughton, . . .	2,423 19
Reading, . . .	2,930 16	Stow, . . .	204 45
Rehoboth, . . .	62 70	Sturbridge, . . .	266 19
Revere, . . .	958 89	Sudbury, . . .	1,344 66
Richmond, . . .	23 28	Sunderland, . . .	37 02
Rochester, . . .	535 34	Sutton, . . .	278 63
Rockland, . . .	819 25	Swampscott, . . .	15,831 33
Rockport, . . .	747 55	Swanzey, . . .	353 82
Rowe, . . .	89		
Rowley, . . .	136 63	Taunton, . . .	23,936 51

Templeton, . . .	\$471 33	West Bridgewater, . .	\$648 16
Tewksbury, . . .	328 72	West Brookfield, . .	1,357 03
Tisbury, . . .	530 76	West Newbury, . .	107 79
Tolland, . . .	-	West Springfield, . .	3,117 01
Topsfield, . . .	231 25	West Stockbridge, . .	290 65
Townsend, . . .	898 61	West Tisbury, . .	279 36
Truro, . . .	110 74	Westborough, . .	1,728 04
Tyngsborough, . .	614 25	Westfield, . .	9,014 33
Tyringham, . . .	28 80	Westford, . .	2,958 93
		Westhampton, . .	2 35
Upton, . . .	385 32	Westminster, . .	485 87
Uxbridge . . .	1,356 40	Weston, . .	12,012 65
		Westport, . .	1,273 73
Wakefield, . . .	2,812 16	Weymouth, . .	4,517 60
Wales, . . .	-	Whately, . .	32 46
Walpole, . . .	1,461 23	Whitman, . .	1,257 03
Waltham, . . .	13,106 05	Wilbraham, . .	1,391 71
Ware, . . .	7,802 24	Williamsburg, . .	82 02
Wareham, . . .	3,750 70	Williamstown, . .	867 65
Warren, . . .	2,702 73	Wilmington, . .	10 93
Warwick, . . .	106 04	Winchendon, . .	338 65
Washington, . . .	44	Winchester, . .	10,804 08
Watertown, . . .	7,743 43	Windsor, . .	41
Wayland, . . .	1,855 54	Winthrop, . .	879 32
Webster, . . .	9,769 26	Woburn, . .	2,874 85
Wellesley, . . .	7,549 00	Worcester, . .	136,638 21
Wellfleet, . . .	1,508 87	Worthington, . .	22 96
Wendell, . . .	28 78	Wrentham, . .	876 68
Wenham, . . .	285 21		
West Boylston, . .	1,504 59	Yarmouth, . .	2,238 49

TABLE D.

BANK TAXES DISTRIBUTED.

Abington,	\$1,531 17	Blackstone,	\$227 07
Acton,	314 72	Blandford,	174 34
Acushnet,	628 18	Bolton,	151 13
Adams,	1,562 77	Boston,	203,915 54
Agawam,	628 34	Bourne,	193 39
Alford,	382 92	Boxborough,	29 19
Amesbury,	4,650 92	Boxford,	250 04
Amherst,	3,142 73	Boylston,	146 53
Andover,	4,119 14	Bradford,	2,216 88
Arlington,	7,706 06	Braintree,	1,660 85
Ashburnham,	879 63	Brewster,	512 59
Ashby,	146 73	Bridgewater,	2,937 36
Ashfield,	349 94	Brimfield,	168 34
Ashland,	98 41	Brockton,	3,835 82
Athol,	2,155 09	Brookfield,	295 90
Attleborough,	2,015 24	Brookline,	19,351 82
Auburn,	86 90	Buckland,	135 82
Avon,	85 58	Burlington,	158 12
Ayer,	784 20		
		Cambridge,	26,677 11
Barnstable,	2,878 99	Canton,	2,631 04
Barre,	2,174 30	Carlisle,	26 23
Becket,	482 60	Carver,	924 97
Bedford,	239 51	Charlemont,	181 22
Belchertown,	451 37	Charlton,	382 87
Bellingham,	101 56	Chatham,	1,267 41
Belmont,	3,311 46	Chelmsford,	1,147 90
Berkley,	514 56	Chelsea,	4,737 86
Berlin,	192 86	Cheshire,	555 74
Bernardston,	563 12	Chester,	18 33
Beverly,	7,171 34	Chesterfield,	164 03
Billerica,	474 91	Chicopee,	2,180 32

Chilmark,	\$226 44	Framingham,	\$4,100 24
Clarksburg	-	Franklin,	2,270 80
Clinton,	1,201 25	Freetown,	1,446 33
Cohasset,	2,493 17		
Colrain,	82 16	Gardner,	3,398 48
Concord,	2,902 97	Gay Head,	-
Conway,	930 71	Georgetown,	539 40
Cottage City,	66 98	Gill,	136 15
Cummington,	47 50	Gloucester,	14,055 63
		Goshen,	29 51
Dalton,	1,512 99	Gosnold,	-
Dana,	223 30	Grafton,	1,573 50
Danvers,	2,877 20	Granby,	523 05
Dartmouth,	3,895 67	Granville,	115 85
Dedham,	4,211 83	Great Barrington,	2,062 76
Deerfield,	573 14	Greenfield,	4,548 22
Dennis,	1,961 54	Greenwich,	80 69
Dighton,	997 81	Groton,	1,106 67
Douglas,	177 30	Groveland,	266 67
Dover,	454 67		
Dracut,	234 82	Hadley,	926 69
Dudley,	83 17	Halifax,	47 55
Dunstable,	193 34	Hamilton,	603 63
Duxbury,	899 55	Hampden,	23 32
		Hancock,	421 68
East Bridgewater,	839 72	Hanover,	1,103 97
Eastham,	161 95	Hanson,	377 41
Easthampton,	1,557 78	Hardwick,	622 20
Easton,	5,264 71	Harvard,	639 47
Edgartown,	1,848 60	Harwich,	1,760 37
Egremont,	113 34	Hatfield,	1,857 17
Enfield,	781 29	Haverhill,	18,415 11
Erving,	29 28	Hawley,	2 92
Essex,	1,644 70	Heath,	43 49
Everett,	1,509 24	Hingham,	2,578 46
		Hinsdale,	170 59
Fairhaven,	3,153 06	Holbrook,	3,192 01
Fall River,	21,724 89	Holden,	104 63
Falmouth,	4,192 57	Holland,	2 25
Fitchburg,	12,811 05	Holliston,	1,797 87
Florida,	89 32	Holyoke,	10,476 77
Foxborough,	595 84		

Hopedale,	\$2,616 97	Maynard,	\$46 78
Hopkinton,	2,048 05	Medfield,	526 77
Hubbardston,	231 34	Medford,	3,428 94
Hudson,	1,868 19	Medway,	351 66
Hull,	183 34	Melrose,	1,559 41
Huntington,	103 06	Mendon,	485 41
Hyde Park,	1,088 37	Merrimac,	1,451 95
Ipswich,	649 75	Methuen,	1,506 77
Kingston,	2,168 54	Middleborough,	2,915 78
Lakeville,	519 68	Middlefield,	124 90
Lancaster,	961 59	Middleton,	38 12
Lanesborough,	75 45	Milford,	5,051 40
Lawrence,	12,856 24	Millbury,	1,288 27
Lee,	1,802 63	Millis,	307 45
Leicester,	2,667 02	Milton,	6,645 97
Lenox,	1,218 96	Monroe,	—
Leominster,	2,611 18	Monson,	1,617 72
Leverett,	43 89	Montague,	1,404 33
Lexington,	733 86	Monterey,	90 84
Leyden,	72 09	Montgomery,	—
Lincoln,	1,387 42	Mount Washington,	—
Littleton,	169 94	Nahant,	5,758 63
Longmeadow,	2,008 19	Nantucket,	2,062 39
Lowell,	33,674 31	Natick,	3,147 98
Ludlow,	21 99	Needham,	357 02
Lunenburg,	237 58	New Ashford,	—
Lynn,	25,828 00	New Bedford,	47,852 91
Lynnfield,	219 98	New Braintree,	37 38
Malden,	4,250 71	New Marlborough,	118 45
Manchester,	2,844 03	New Salem,	114 68
Mansfield,	378 14	Newbury,	1,748 65
Marblehead,	3,786 13	Newburyport,	9,735 71
Marion,	816 57	Newton,	15,739 48
Marlborough,	3,267 83	Norfolk,	82 46
Marshfield,	501 33	North Adams,	2,781 60
Mashpee,	—	North Andover,	3,691 21
Mattapoisett,	576 37	North Attleborough,	3,512 62
		North Brookfield,	169 41
		North Reading,	81 99
		Northampton,	7,069 31

Northborough, . . .	\$1,475 58	Rowe,	\$68 00
Northbridge, . . .	1,844 18	Rowley,	450 94
Northfield, . . .	269 15	Royalston, . . .	1,250 12
Norton,	822 49	Russell,	10 51
Norwell,	1,808 21	Rutland,	24 78
Norwood,	596 41		
		Salem,	25,457 37
Oakham,	9 50	Salisbury, . . .	395 11
Orange,	1,157 49	Sandisfield, . . .	36 48
Orleans,	1,279 77	Sandwich,	528 36
Otis,	26 14	Saugus,	702 38
Oxford,	600 79	Savoy,	56 84
		Scituate,	372 42
Palmer,	514 51	Seekonk,	-
Paxton,	20 88	Sharon,	349 54
Peabody,	8,247 08	Sheffield,	133 05
Pelham,	9 65	Shelburne, . . .	862 69
Pembroke,	207 59	Sherborn,	398 28
Pepperell,	887 08	Shirley,	205 05
Peru,	18 62	Shrewsbury, . . .	557 24
Petersham,	451 40	Shutesbury, . . .	18 62
Phillipston,	128 46	Somerset,	1,019 81
Pittsfield,	13,102 57	Somerville, . . .	4,020 63
Plainfield,	60 70	South Hadley, . . .	3,005 48
Plymouth,	5,690 66	Southampton, . . .	261 71
Plympton,	139 63	Southborough, . . .	503 10
Prescott,	60 33	Southbridge, . . .	1,348 62
Princeton,	394 00	Southwick,	382 72
Provincetown,	3,323 11	Spencer,	4,790 97
		Springfield, . . .	24,109 04
Quincy,	4,789 44	Sterling,	451 39
		Stockbridge, . . .	2,348 15
Randolph,	5,810 41	Stoneham,	1,333 10
Raynham,	2,316 19	Stoughton,	693 21
Reading,	1,352 23	Stow,	141 36
Rehoboth,	73 36	Sturbridge,	278 90
Revere,	49 00	Sudbury,	934 87
Richmond,	240 20	Sunderland,	148 41
Rochester,	157 23	Sutton,	249 08
Rockland,	958 17	Swampscott, . . .	1,637 12
Rockport,	1,892 24	Swanzey,	647 50

Taunton, . . .	\$21,596 75	West Bridgewater, . .	\$608 55
Templeton, . . .	1,424 28	West Brookfield, . .	245 62
Tewksbury, . . .	905 41	West Newbury, . .	1,197 93
Tisbury, . . .	278 81	West Springfield, . .	2,222 26
Tolland, . . .	—	West Stockbridge, . .	489 68
Topsfield, . . .	321 31	West Tisbury, . .	459 67
Townsend, . . .	1,483 07	Westborough, . .	1,795 21
Truro, . . .	246 02	Westfield, . .	5,043 31
Tyngsborough, . .	123 91	Westford, . .	637 51
Tyringham, . . .	164 18	Westhampton, . .	376 84
Upton, . . .	234 05	Westminster, . .	1,176 35
Uxbridge, . . .	1,770 43	Weston, . .	2,676 73
Wakefield, . . .	1,994 38	Westport, . .	1,493 16
Wales, . . .	7 61	Weymouth, . .	7,205 63
Walpole, . . .	436 96	Whately, . .	1,129 14
Waltham, . . .	2,688 89	Whitman, . .	1,047 91
Ware, . . .	1,199 19	Wilbraham, . .	345 92
Wareham, . . .	1,486 00	Williamsburg, . .	994 91
Warren, . . .	350 58	Williamstown, . .	1,223 28
Warwick, . . .	255 74	Wilmington, . .	45 38
Washington, . . .	—	Winchendon, . .	2,414 30
Watertown, . . .	1,540 71	Winchester, . .	1,116 52
Wayland, . . .	847 75	Windsor, . .	8 08
Webster, . . .	1,094 96	Winthrop, . .	582 55
Wellesley, . . .	3,399 58	Woburn, . .	7,618 29
Wellfleet, . . .	541 61	Worcester, . .	29,068 40
Wendell, . . .	—	Worthington, . .	96 84
Wenham, . . .	191 70	Wrentham, . .	916 70
West Boylston, . .	132 91	Yarmouth, . .	3,042 17

TABLE E.

BANK CHANGES.

Abington, . . .	\$1,492 27	Fairhaven, . . .	\$1,174 37
Adams, . . .	3,645 44	Fall River, . . .	23,873 34
Amesbury, . . .	2,324 60	Falmouth, . . .	149 32
Amherst, . . .	1,581 07	Fitchburg, . . .	13,118 41
Andover, . . .	2,425 82	Framingham, . . .	3,203 92
Arlington, . . .	156 33	Franklin, . . .	1,658 76
Ashburnham, . . .	153 30		
Athol, . . .	3,065 04	Gardner, . . .	656 34
Attleborough, . . .	865 24	Georgetown, . . .	536 97
Ayer, . . .	477 02	Gloucester, . . .	3,984 70
		Grafton, . . .	555 39
Barnstable, . . .	468 36	Great Barrington, . . .	1,218 70
Barre, . . .	842 74	Greenfield, . . .	5,179 48
Beverly, . . .	1,912 37		
Boston, . . .	632,837 78	Harwich, . . .	4,310 62
Brockton, . . .	3,863 68	Haverhill, . . .	11,076 69
Brookline, . . .	304 92	Hingham, . . .	1,076 30
		Holliston, . . .	524 18
Cambridge, . . .	6,659 26	Holyoke, . . .	14,238 28
Canton, . . .	2,646 94	Hopkinton, . . .	1,399 69
Chelsea, . . .	3,484 72	Hudson, . . .	491 52
Chicopee, . . .	2,616 13		
Clinton, . . .	1,497 60	Ipswich, . . .	366 44
Concord, . . .	1,065 24		
Conway, . . .	1,116 31	Lawrence, . . .	10,355 97
		Lee, . . .	3,836 17
Danvers, . . .	1,124 35	Leicester, . . .	999 00
Dedham, . . .	2,723 68	Lenox, . . .	413 95
		Leominster, . . .	1,507 69
Easthampton, . . .	2,625 56	Lowell, . . .	17,356 17
Easton, . . .	335 09	Lynn, . . .	11,871 18
Edgartown, . . .	618 15	Malden, . . .	1,313 48

Marblehead, . . .	\$1,777 89	Rockland, . . .	\$484 45
Marlborough, . . .	1,998 55	Rockport, . . .	616 73
Melrose, . . .	675 73		
Merrimac, . . .	1,218 41	Salem, . . .	24,029 43
Methuen, . . .	1,021 32	Shelburne, . . .	1,004 54
Middleborough, . . .	121 22	Somerville, . . .	811 75
Milford, . . .	5,416 95	Southbridge, . . .	2,277 51
Millbury, . . .	2,432 31	Spencer, . . .	1,087 25
Milton, . . .	1,862 12	Springfield, . . .	37,638 04
Monson, . . .	1,307 24	Stockbridge, . . .	2,802 29
Montague, . . .	2,917 92	Stoneham, . . .	257 40
Nantucket, . . .	239 38	Taunton, . . .	14,534 34
Natick, . . .	919 90	Townsend, . . .	326 70
New Bedford, . . .	49,364 43		
Newburyport, . . .	6,192 88	Uxbridge, . . .	631 99
Newton, . . .	1,097 43		
North Adams, . . .	8,266 22	Wakefield, . . .	907 58
North Attleborough, . . .	708 18	Waltham, . . .	1,325 92
Northampton, . . .	16,464 97	Ware, . . .	2,999 22
Northborough, . . .	556 96	Wareham, . . .	567 36
Northbridge, . . .	180 46	Watertown, . . .	932 56
		Webster, . . .	656 44
Orange, . . .	1,168 40	Westborough, . . .	675 35
Oxford, . . .	1,088 30	Westfield, . . .	4,260 25
		Westminster, . . .	633 82
Palmer, . . .	1,062 27	Weymouth, . . .	5,340 79
Peabody, . . .	3,723 76	Whitman, . . .	306 62
Pittsfield, . . .	11,639 13	Williamstown, . . .	321 60
Plymouth, . . .	4,964 31	Winchendon, . . .	1,976 37
Provincetown, . . .	1,979 54	Woburn, . . .	1,725 15
		Worcester, . . .	26,469 54
Quincy, . . .	2,924 02	Wrentham, . . .	262 66
Randolph, . . .	3,277 67		
Reading, . . .	187 11	Yarmouth, . . .	2,518 51

TABLE F.

Statement of Ships and Vessels engaged in the Foreign Carrying Trade, May 1, 1893, as returned to the Tax Commissioner, showing the Valuation, Income, Reduction of Taxable Values, and the Amount Credited to Cities and Towns under the Provisions of Sections 8, 9 and 10 of Chapter 11 of the Public Statutes.

CITY OR TOWN.	Valuation.	Income.	Taxable Loss to Town.	Amount Refunded to Town.
Barnstable,	\$6,630 00	\$1,077 00	\$5,553 00	\$60 99
Boston,	289,633 00	7,776 00	281,857 00	3,474 23
Brewster,	4,000 00	—	4,000 00	51 64
Dennis,	29,670 00	1,995 00	27,675 00	338 16
Everett,	25,445 00	1,233 00	24,212 00	372 06
Harwich,	10,270 00	263 00	10,007 00	148 71
Lincoln,	20,750 00	—	20,750 00	215 56
Malden,	6,800 00	—	6,800 00	102 00
Medford,	8,600 00	—	8,600 00	135 80
New Bedford,	87,188 00	12,329 00	74,859 00	1,307 56
Newburyport,	142,263 00	6,217 00	136,046 00	2,280 56
Newton,	50,257 00	1,306 00	48,951 00	723 62
Plymouth,	2,750 00	—	2,750 00	41 23
Provincetown,	41,872 00	1,270 00	40,602 00	709 16
Taunton,	4,956 00	264 00	4,692 00	84 08
Tisbury,	3,154 00	—	3,154 00	39 26
Wareham,	50,800 00	1,155 00	49,645 00	749 56
Watertown,	6,700 00	286 00	6,414 00	10 56
Wellesley,	54,000 00	4,500 00	49,500 00	540 30
Wellsfleet,	33,025 00	6,076 00	26,949 00	257 95
West Newbury,	7,540 00	544 00	6,996 00	91 02
	\$886,303 00	\$46,291 00	\$840,012 00	\$11,734 01

TABLE G. — *Assets and Liabilities of Municipalities.*

CITY OR TOWN.	Ablington.	Acton.	Acushnet.	Adams.	Agawam.	Alford.	Amesbury.	Amherst.
ASSETS.								
Schoolhouses,	\$44,200	\$25,000	\$5,760	\$123,200	\$28,150	\$400	\$55,000	\$60,000
Public Library,	5,000	14,000	—	5,000	—	—	—	6,000
Other Public Buildings,	7,500	7,000	600	40,000	—	400	20,000	70,200
Public Grounds, as Parks, etc.,	3,300	—	—	—	—	—	—	15,000
Cemeteries,	200	1,400	—	8,000	—	300	1,000	3,000
Other Real Estate,	500	3,500	1,500	6,500	1,300	—	—	8,000
Water Works,	160,000	—	—	—	—	—	11,000	—
Fire Apparatus,	3,500	300	—	—	—	—	—	3,000
Trust Funds,	—	—	—	—	—	—	—	—
Water Sinking Fund,	—	—	—	—	—	—	35,952	—
Other Sinking Funds,	—	—	—	—	—	—	28,581	—
Other Assets,	2,927	—	—	4,600	3,548	—	—	6,000
Total Assets,	\$227,127	\$51,200	\$7,850	\$187,300	\$33,498	\$1,100	\$151,533	\$170,200
LIABILITIES.								
Schoolhouses,	—	—	No debts.	\$36,800	\$15,000	—	—	\$10,000
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	50,000
Public Grounds, as Parks, etc.,	—	—	—	5,500	—	—	—	—
Cemeteries,	—	\$900	—	—	—	—	—	—
Other Real Estate,	—	—	—	* 115,000	—	—	—	4,000
Water Works,	\$144,175	—	—	—	—	—	—	—
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	1,225	—	—	18,800	320	\$100,000	—
Railroads,	—	—	—	—	—	—	—	18,000
Trust Funds,	—	—	—	—	—	—	—	—
Other Debts,	18,195	—	—	—	2,376	—	56,000	36,650
Total Indebtedness,	\$102,370	\$2,125	—	\$157,300	\$36,176	\$320	\$156,000	\$118,650

* Bonds loaned Adams Fire District.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Bellingham.	Belmont.	Berkley.	Berlin.	Bernardston.	Beverly.	Billerica.	Blackstone.
ASSETS.								
Schoolhouses,	\$10,000	\$49,500	\$5,000	\$8,000	\$7,200	\$250,000	\$19,220	\$66,500
Public Library,	—	6,000	125	—	4,500	12,000	—	4,000
Other Public Buildings,	3,000	60,000	1,000	4,700	7,050	200,000	11,000	10,000
Public Grounds, as Parks, etc.,	—	6,000	300	—	1,000	18,000	2,000	—
Cemeteries,	—	400	400	—	1,000	50,000	2,000	—
Other Real Estate,	3,500	2,800	3,250	200	1,000	4,500	10,712	4,000
Water Works,	—	60,000	—	—	—	600,000	—	—
Fire Apparatus,	—	4,000	—	200	—	45,000	6,500	7,000
Trust Funds,	—	—	—	5,520	10,000	6,200	—	—
Water Sinking Fund,	—	—	—	—	—	16,329	—	—
Other Sinking Funds,	—	—	—	—	—	360,840	—	—
Other Assets,	—	21,500	1,675	—	—	50,000	—	14,908
Total Assets,	\$16,900	\$213,800	\$11,750	\$18,620	\$31,750	\$1,612,869	\$51,432	\$106,408
LIABILITIES.								
Schoolhouses,	—	\$24,700	No debts.	—	—	\$140,000	\$7,000	\$1,250
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	66,000	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	20,000	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	37,750	—	—	—	500,000	—	—
Sewerage,	—	—	—	—	—	1,700	—	—
Fire Apparatus,	—	—	—	—	—	40,000	—	—
Highways and Bridges,	—	23,000	—	—	—	300,000	—	21,000
Railroads,	—	—	—	—	—	—	5,000	—
Trust Funds,	—	—	—	—	—	6,200	—	—
Other Debts,	\$1,800	10,350	—	\$5,520	\$10,000	15,000	7,500	4,376
Total Indebtedness,	\$1,800	\$95,800	—	\$5,520	\$10,000	\$1,088,900	\$19,500	\$26,626

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Blandford.	Bolton.	Boston.	Bourne.	Boxborough.	Boxford.	Boylston.	Bradford.
ASSETS.								
(Schoolhouses,)	\$4,500	\$5,500	\$9,177,700	\$8,900	\$1,600	\$9,100	\$6,000	\$80,300
Public Library,	6,500	400	2,280,600	900	400	900	2,700	—
Other Public Buildings,	—	4,000	*12,273,900	—	1,000	4,000	2,000	3,500
Public Grounds, as Parks, etc.,	—	1,000	+332,500	—	—	—	—	—
Cemeteries,	700	1,000	1	—	200	—	—	—
Other Real Estate,	1,000	3,210	1,168,000	—	—	3,500	4,915	1,400
Water Works,	—	—	23,956,578	—	—	—	—	—
Fire Apparatus,	—	—	518,000	—	—	—	—	6,500
Trust Funds,	—	12,200	1,862,848	—	350	—	—	—
Water Sinking Fund,	—	—	7,614,132	—	—	—	—	—
Other Sinking Funds,	—	—	18,385,136	—	—	—	—	—
Other Assets,	2,000	—	175,000	—	—	—	5,085	1,675
Total Assets,	\$14,700	\$27,310	\$77,744,395	\$8,900	\$3,550	\$17,500	\$20,700	\$93,375
LIABILITIES.								
(Schoolhouses,)	—	—	\$1,581,472	—	—	—	—	\$25,600
Public Library,	—	—	3,068,614	—	—	—	—	—
Other Public Buildings,	—	—	6,886,500	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	\$429	—	17,199,774	—	—	—	—	—
Water Works,	—	—	7,470,000	—	—	—	—	9,500
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	15,124,888	\$2,000	—	—	—	2,000
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	\$12,200	1,862,848	—	\$350	—	—	—
Other Debts,	4,700	—	5,576,900	—	—	\$6,757	\$5,000	37,000
Total Indebtedness,	\$5,129	\$12,200	\$58,770,996	\$2,000	\$350	\$6,757	\$5,000	\$74,100

• Not including Faneuil Hall.

† Washington and Lowell Squares.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Reintree.	Brewster.	Bridgewater.	Brimfield.	Brocton.	Brookfield.	Brookline.	Buckland.
ASSETS.								
Schoolhouses,	\$54,000	\$4,000	\$25,900	\$7,000	\$254,000	\$25,150	\$679,500	\$9,900
Public Library,	30,000	—	2,500	1,500	15,000	17,500	150,000	—
Other Public Buildings,	34,000	6,000	—	6,000	298,550	25,000	305,300	—
Public Grounds, as Parks, etc.,	7,000	500	23,500	2,000	24,000	—	758,600	—
Cemeteries,	300	200	—	500	1,500	10,000	61,000	—
Other Real Estate,	10,000	—	4,000	3,000	3,225	4,000	51,000	1,500
Water Works,	200,000	—	—	—	568,000	30,000	1,006,348	—
Fire Apparatus,	4,000	—	—	—	—	3,500	20,940	—
Trust Funds,	16,000	—	6,300	—	131,116	—	375,134	—
Water Sinking Fund,	19,500	—	—	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	48,000	—	2,035	—	18,752	—	254,391	—
Total Assets,	\$422,800	\$10,760	\$63,335	\$20,000	\$1,360,764	\$115,150	\$3,662,213	\$11,400
LIABILITIES.								
Schoolhouses,	\$26,400	—	—	No debts.	\$111,818	—	\$151,500	—
Public Library,	—	—	—	—	—	—	21,400	—
Other Public Buildings,	—	—	—	—	165,800	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	596,900	—
Cemeteries,	—	—	—	—	—	—	30,000	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	250,000	—	—	—	558,000	\$11,000	696,300	—
Sewerage,	—	—	—	—	15,000	—	125,000	—
Fire Apparatus,	—	—	—	—	7,600	—	—	—
Highways and Bridges,	—	—	—	—	55,000	—	332,300	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	16,000	—	\$6,300	—	—	—	20,940	—
Other Debts,	63,000	\$1,746	5,000	—	129,700	5,918	—	\$9,000
Total Indebtedness,	\$355,400	\$1,746	\$11,300	—	\$1,042,918	\$16,918	\$1,974,340	\$9,000

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Burlington.	Cambridge.	Canton.	Carlsale.	Carver.	Charlemont.	Charlton.	Chatham.
ASSETS.								
Schoolhouses,	\$3,400	\$1,029,700	\$40,000	\$5,000	\$2,500	\$7,500	\$10,000	\$9,700
Public Library,	500	183,000	5,000	—	—	—	1,000	—
Other Public Buildings,	2,000	431,500	52,000	3,000	1,800	—	4,000	6,450
Public Grounds, as Parks, etc.,	—	91,200	—	—	—	—	—	—
Cemeteries,	1,000	72,500	3,000	300	—	—	—	—
Other Real Estate,	4,000	264,600	5,500	1,000	800	—	3,000	—
Water Works,	—	3,195,000	135,000	—	—	—	—	—
Fire Apparatus,	—	60,000	7,000	—	—	—	—	—
Trust Funds,	—	25,948	5,694	—	2,500	—	2,400	17,825
Water Sinking Fund,	—	602,019	—	—	—	—	—	—
Other Sinking Funds,	—	772,280	—	—	—	—	—	—
Other Assets,	—	295,000	—	500	—	—	—	15,500
Total Assets,	\$10,900	\$6,972,747	\$253,194	\$9,800	\$7,600	\$7,500	\$20,400	\$49,475
LIABILITIES.								
Schoolhouses,	—	\$280,000	—	—	—	—	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	20,000	—	—	—	—	—	\$9,350
Public Grounds, as Parks, etc.,	—	93,000	—	—	—	—	—	—
Cemeteries,	—	65,000	—	—	—	—	—	—
Other Real Estate,	—	350,000	—	—	—	—	—	—
Water Works,	—	1,711,500	\$119,000	—	—	—	—	—
Sewerage,	—	731,000	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	900,000	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	31,000
Trust Funds,	—	25,000	5,694	\$500	\$3,000	—	\$2,400	17,825
Other Debts,	\$1,240	215,000	—	2,100	2,500	\$6,000	—	9,000
Total Indebtedness,	\$1,240	\$4,390,500	\$124,694	\$2,600	\$5,500	\$6,000	\$2,400	\$55,175

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Chelmsford.	Chelsea.	Chebbire.	Chester.	Chesterfield.	Chilcopee.	Chilmark.	Clarkburg.
ASSETS.								
Schoolhouses,	\$15,000	\$400,000	\$12,000	\$9,000	\$4,000	\$109,600	\$1,500	\$2,000
Public Library,	—	45,000	—	—	500	8,000	—	—
Other Public Buildings,	12,000	100,000	400	7,500	2,500	80,000	300	—
Public Grounds, as Parks, etc.,	2,000	100,000	—	—	—	4,000	—	—
Cemeteries,	1,800	—	2,000	1,000	—	5,000	50	50
Other Real Estate,	5,000	—	300	1,500	—	15,400	—	—
Water Works,	—	400,000	5,000	—	—	—	—	—
Fire Apparatus,	700	35,000	—	—	—	34,000	—	—
Trust Funds,	—	—	550	—	2,800	550	400	—
Water Sinking Fund,	—	—	—	—	—	2,054	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	2,000	500,000	400	—	1,200	—	—	—
Total Assets,	\$88,500	\$1,580,000	\$20,650	\$19,000	\$11,000	\$258,604	\$2,250	\$2,050
LIABILITIES.								
Schoolhouses,	No debts.	\$150,000	\$6,183	—	—	\$31,500	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	50,000	—	—	—	46,050	—	—
Public Grounds, as Parks, etc.,	—	50,000	—	—	—	—	—	—
Cemeteries,	—	—	2,000	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	300,000	5,000	—	—	26,500	—	—
Sewerage,	—	300,000	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	200,000	—	—	\$3,250	6,000	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	—	550	—	2,800	550	\$400	\$6,000
Other Debts,	—	—	—	—	—	23,400	—	—
Total Indebtedness,	—	\$1,050,000	\$13,683	—	\$5,050	\$134,000	\$400	\$6,000

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Clinton.	Cohasset.	Colrain.	Concord.	Conway.	Cottage City.	Cummington.	Dalton.
ASSETS.								
Schoolhouses,	\$110,000	\$34,200	\$4,500	\$61,900	\$5,500	\$2,500	\$4,000	\$30,400
Public Library,	10,000	3,000	150	119,209	—	500	6,000	3,000
Other Public Buildings,	100,000	21,000	—	42,200	8,000	3,950	1,500	47,750
Public Grounds, as Parks, etc.,	15,000	15,700	—	10,000	—	—	—	900
Cemeteries,	10,000	6,500	—	10,000	—	—	—	3,100
Other Real Estate,	22,500	7,500	—	8,250	1,130	—	500	—
Water Works,	300,000	—	—	154,874	—	—	—	—
Fire Apparatus,	8,500	4,700	—	6,000	500	10,000	—	—
Trust Funds,	2,500	1,000	—	33,866	—	770	—	—
Water Sinking Fund,	42,844	—	—	43,373	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	15,000	4,500	—	8,010	1,470	—	—	—
Total Assets,	\$636,344	\$98,100	\$4,650	\$497,682	\$16,600	\$17,720	\$12,000	\$85,150
LIABILITIES.								
Schoolhouses,	\$12,000	\$27,000	—	\$16,400	—	—	—	No debts.
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	\$6,000	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	3,500	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	287,000	—	—	122,500	—	—	—	—
Sewerage,	41,250	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	\$700	—	—
Highways and Bridges,	4,000	10,000	—	—	5,670	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	3,001	1,000	—	33,866	—	770	—	—
Other Debts,	20,000	26,000	\$1,000	—	—	15,974	\$2,000	—
Total Indebtedness,	\$367,251	\$67,500	\$1,000	\$172,766	\$11,670	\$17,444	\$2,000	—

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Dana.	Danvers.	Dartmouth.	Dedham.	Deerfield.	Dennia.	Dighton.	Douglas.
ASSETS.								
Schoolhouses,	\$2,500	\$42,000	\$26,000	\$93,975	\$17,400	\$18,000	\$5,500	\$4,500
Public Library,	—	—	4,000	33,000	—	—	400	600
Other Public Buildings,	1,500	35,000	6,600	50,000	3,500	2,500	3,000	1,200
Public Grounds, as Parks, etc.,	—	—	9,100	5,000	—	—	—	—
Cemeteries,	—	—	—	5,000	—	—	400	1,475
Other Real Estate,	3,000	1,500	—	—	5,150	1,000	1,500	3,350
Water Works,	—	250,000	—	—	—	—	—	700
Fire Apparatus,	400	4,000	—	10,000	—	—	—	—
Trust Funds,	—	—	2,000	—	—	—	—	—
Water Sinking Fund,	—	53,000	—	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	—	—	—	30,900	2,500	—	1,000	2,445
Total Assets,	\$7,400	\$385,500	\$47,700	\$227,875	\$28,550	\$21,500	\$11,800	\$14,270
LIABILITIES.								
Schoolhouses,	—	—	—	\$6,000	\$6,500	—	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	\$9,000	—	—	3,500	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	2,800	—	—	—
Water Works,	—	248,000	—	—	—	—	—	—
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	125	2,000	—	8,000	\$3,800	\$1,000	—
Other Debts,	\$4,500	20,000	—	—	—	—	700	\$9,490
Total Indebtedness,	\$4,500	\$277,125	\$27,000	\$6,000	\$51,400	\$3,800	\$1,700	\$9,490

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Dover.	Dracut.	Dudley.	Dunstable.	Duxbury.	East Bridgewater.	Eastham.	Easthampton.
ASSETS.								
Schoolhouses,	\$8,000	\$27,800	\$24,000	\$1,500	\$8,875	\$16,000	\$3,600	\$33,000
Public Library,	—	—	—	600	16,700	1,500	600	—
Other Public Buildings,	3,500	—	1,200	750	5,600	8,500	1,400	50,000
Public Grounds, as Parks, etc.,	600	—	—	500	—	—	—	2,500
Cemeteries,	500	1,500	200	550	—	—	—	—
Other Real Estate,	1,200	—	2,500	350	950	2,500	—	8,500
Water Works,	—	—	—	1,800	—	—	—	40,000
Fire Apparatus,	—	400	100	25	—	2,000	—	1,000
Trust Funds,	—	—	—	700	—	6,769	—	—
Water Sinking Fund,	—	—	—	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	—	—	—	1,400	—	—	—	—
Total Assets,	\$13,800	\$29,700	\$28,000	\$8,175	\$32,125	\$37,269	\$5,600	\$135,000
LIABILITIES.								
Schoolhouses,	No debts.	\$16,000	\$3,000	—	—	—	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	\$7,500
Water Works,	—	—	—	—	—	—	—	40,000
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	\$2,500	\$950	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	—	—	—	\$41,000	—	—	—
Trust Funds,	—	—	4,000	\$700	—	6,769	—	—
Other Debts,	—	—	—	—	—	—	—	—
Total Indebtedness,	—	\$16,000	\$7,000	\$700	\$41,000	\$9,269	\$950	\$47,500

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Easton.	Edgartown.	Egremont.	Enfield.	Erving.	Essex.	Everett.	Fairhaven.
ASSETS.								
Schoolhouses,	\$60,500	\$4,000	\$2,500	\$3,100	\$5,600	\$21,000	\$152,000	\$27,500
Public Library,	—	300	100	—	1,100	—	15,000	—
Other Public Buildings,	65,800	2,000	500	11,600	10,700	2,800	19,000	—
Public Grounds, as Parks, etc.,	—	—	—	500	—	—	—	—
Cemeteries,	—	300	150	1,100	300	2,100	10,000	—
Other Real Estate,	8,945	—	—	600	—	10,000	16,000	4,000
Water Works,	—	—	—	—	—	—	180,000	—
Fire Apparatus,	—	1,500	—	300	1,500	4,000	13,000	2,500
Trust Funds,	102,000	936	—	—	—	—	10,000	—
Water Sinking Fund,	—	—	—	—	—	—	6,476	—
Other Sinking Funds,	—	—	—	—	—	—	16,636	—
Other Assets,	3,718	4,358	—	—	—	—	91,090	14,000
Total Assets,	\$240,863	\$13,394	\$3,250	\$17,200	\$19,200	\$39,900	\$529,202	\$48,000
LIABILITIES.								
Schoolhouses,	—	—	—	—	—	\$6,000	\$81,450	—
Public Library,	—	—	—	—	—	—	15,000	—
Other Public Buildings,	—	—	—	\$2,000	\$5,000	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	11,000	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	—	—	180,000	—
Sewerage,	—	—	—	—	—	—	100,000	—
Fire Apparatus,	—	—	—	—	—	—	3,000	—
Highways and Bridges,	—	\$3,500	—	—	—	—	18,025	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	\$102,000	936	—	—	—	26,000	—	—
Other Debts,	—	—	\$1,518	—	—	812	10,000	\$5,000
Total Indebtedness,	\$102,000	\$4,436	\$1,518	\$2,000	\$5,000	\$32,812	\$416,975	\$5,000

• Bonds.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Gardner.	Gay Head.	Georgetown.	Gill.	Gloucester.	Goshen.	Gosnold.	Grafton.
ASSETS.								
Schoolhouses,	\$79,500	No assets returned.	\$10,000	\$2,500	\$250,000	\$1,200	\$500	\$25,000
Public Library,	—	—	6,300	450	8,756	200	100	5,000
Other Public Buildings,	54,000	—	16,700	1,500	220,000	1,000	—	27,625
Public Grounds, as Parks, etc.,	5,000	—	—	500	8,000	—	—	—
Cemeteries,	5,000	—	—	700	3,000	300	—	—
Other Real Estate,	12,000	—	3,500	300	18,000	200	—	10,350
Water Works,	—	—	—	—	—	—	—	—
Fire Apparatus,	6,000	—	5,050	—	40,000	—	—	1,000
Trust Funds,	—	—	—	—	43,750	11,661	—	—
Water Sinking Fund,	—	—	—	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	88,808	40	—	—
Other Assets,	7,308	—	8,000	—	103,128	150	—	7,405
Total Assets,	\$168,808	\$49,550	\$49,550	\$5,950	\$775,436	\$14,751	\$600	\$76,380
LIABILITIES.								
Schoolhouses,	—	—	—	—	\$72,400	—	No debts.	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	35,000	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	—	—	—	—
Sewerage,	\$43,000	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	6,000	—	—	—
Highways and Bridges,	—	—	—	\$3,500	126,150	\$1,000	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	665	—	—	—	\$43,750	5,534	—	—
Other Debts,	82,000	\$1,252	\$12,000	500	109,000	—	—	*\$70,500
Total Indebtedness,	\$125,665	\$1,252	\$12,000	\$4,000	\$392,300	\$6,534	—	\$70,500

* Bonds.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Granby.	Granville.	Great Barrington.	Greenfield.	Greenwich.	Groton.	Groveland.	Hadley.
ASSETS.								
Schoolhouses,	\$1,500	\$5,500	\$30,000	\$72,150	\$1,000	\$30,500	\$25,500	\$16,850
Public Library,	—	—	—	5,500	400	18,000	1,000	—
Other Public Buildings,	4,500	—	20,000	31,000	2,000	19,200	5,250	3,000
Public Grounds, as Parks, etc.,	—	—	—	18,500	300	—	—	—
Cemeteries,	—	—	3,000	100	300	—	250	1,700
Other Real Estate,	—	—	—	13,225	—	6,000	4,850	4,700
Water Works,	—	—	—	—	—	2,500	1,000	—
Fire Apparatus,	—	—	—	1,050	—	6,000	—	—
Trust Funds,	—	—	—	—	—	—	—	—
Water Sinking Fund,	—	—	—	—	—	—	—	—
Other Sinking Funds,	—	1,000	—	2,000	1,000	—	—	21,555
Other Assets,	—	—	—	—	—	—	—	—
Total Assets,	\$6,000	\$6,500	\$53,000	\$143,525	\$5,000	\$32,200	\$37,850	\$47,805
LIABILITIES.								
Schoolhouses,	—	—	—	—	No debts.	—	\$2,500	—
Public Library,	—	—	—	—	—	\$9,000	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	—	—	—	—
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	\$4,000	—	\$28,500	—	—	12,000	\$62,000
Railroads,	—	—	—	1,050	—	6,000	—	—
Trust Funds,	—	—	—	26,500	—	—	7,150	7,620
Other Debts,	\$2,000	—	\$34,470	—	—	—	—	—
Total Indebtedness,	\$2,000	\$4,000	\$34,470	\$56,050	—	\$15,000	\$21,650	\$69,620

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Haltex.	Hamilton.	Hampden.	Hancock.	Hanover.	Hanson.	Hardwick.	Harvard.
ASSETS.								
Schoolhouses,	\$1,800	\$6,000	\$4,200	\$750	\$7,100	\$5,300	\$13,000	\$7,650
Public Library,	700	500	300	-	1,500	-	-	15,000
Other Public Buildings,	1,000	-	-	600	8,750	9,000	5,500	10,000
Public Grounds, as Parks, etc.,	-	-	-	-	-	-	400	2,000
Cemeteries,	200	1,000	1,000	1,000	1,200	1,500	1,000	2,500
Other Real Estate,	-	-	-	-	1,400	-	2,000	1,100
Water Works,	-	-	-	-	-	-	-	-
Fire Apparatus,	-	250	-	-	-	-	-	1,500
Trust Funds,	-	-	-	500	-	-	-	15,181
Water Sinking Fund,	-	-	-	-	-	-	7,500	-
Other Sinking Funds,	-	-	-	-	-	-	5,000	-
Other Assets,	450	200	-	-	-	-	-	-
Total Assets,	\$4,150	\$7,950	\$5,500	\$2,850	\$19,950	\$15,800	\$34,400	\$54,881
LIABILITIES.								
Schoolhouses,	No debts.	No debts.	No debts.	-	No debts.	No debts.	-	-
Public Library,	-	-	-	-	-	-	-	-
Other Public Buildings,	-	-	-	-	-	-	-	-
Public Grounds, as Parks, etc.,	-	-	-	-	-	-	-	-
Cemeteries,	-	-	-	-	-	-	-	-
Other Real Estate,	-	-	-	-	-	-	-	-
Water Works,	-	-	-	-	-	-	-	-
Sewerage,	-	-	-	-	-	-	-	-
Fire Apparatus,	-	-	-	-	-	-	-	-
Highways and Bridges,	-	-	-	-	-	-	-	-
Railroads,	-	-	-	-	-	-	-	-
Trust Funds,	-	-	-	\$500	-	-	\$400	\$15,181
Other Debts,	-	-	-	-	-	-	30,000	-
Total Indebtedness,	-	-	-	\$500	-	-	\$30,400	\$15,181

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Harwich.	Hatfield.	Haverhill.	Hawley.	Heath.	Hingham.	Hinsdale.	Holbrook.
ASSETS.								
Schoolhouses,	\$20,000	\$15,000	\$353,950	\$2,500	\$3,000	\$40,000	\$9,500	\$31,000
Public Library,	-	-	80,000	-	-	-	7,000	5,000
Other Public Buildings,	-	2,000	207,000	900	2,900	3,000	-	7,800
Public Grounds, as Parks, etc.,	-	-	125,000	-	-	-	3,600	-
Cemeteries,	-	1,000	1,850	-	-	-	2,000	-
Other Real Estate,	1,500	-	8,500	1,000	2,500	8,000	-	-
Water Works,	-	-	88,475	-	-	-	-	135,000
Fire Apparatus,	-	900	43,000	-	-	13,000	-	1,800
Trust Funds,	-	-	160,000	-	-	-	-	-
Water Sinking Fund,	-	-	-	-	-	-	-	16,078
Other Sinking Funds,	-	-	142,162	-	-	-	-	-
Other Assets,	-	-	150,955	500	-	-	-	9,844
Total Assets,	\$21,500	\$18,900	\$1,355,892	\$4,900	\$7,800	\$64,000	\$22,100	\$206,522
	No debts.	No debts.	-	-	No debts.	\$3,000	No debts.	-
LIABILITIES.								
Schoolhouses,	-	-	-	-	-	-	-	-
Public Library,	-	-	-	-	-	-	-	-
Other Public Buildings,	-	-	-	-	-	-	-	-
Public Grounds, as Parks, etc.,	-	-	-	-	-	-	-	-
Cemeteries,	-	-	-	-	-	-	-	-
Other Real Estate,	-	-	-	-	-	-	-	\$118,921
Water Works,	-	-	-	-	-	-	-	-
Sewerage,	-	-	-	-	-	-	-	-
Fire Apparatus,	-	-	-	-	-	-	-	-
Highways and Bridges,	-	-	-	\$530	-	1,200	-	-
Railroads,	-	-	-	-	-	-	-	-
Trust Funds,	-	-	\$160,000	-	-	-	-	-
Other Debts,	-	-	649,760	-	-	-	-	11,170
Total Indebtedness,	-	-	\$809,760	\$530	-	\$4,200	-	\$180,091

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Hallowell.	Hamilton.	Hampden.	Hancock.	Hanover.	Hanson.	Hardwick.	Harvard.
ASSETS.								
Schoolhouses,	\$1,800	\$6,000	\$4,200	\$750	\$7,100	\$5,300	\$13,000	\$7,650
Public Library,	700	500	300	—	1,500	—	—	15,000
Other Public Buildings,	1,000	—	—	600	8,750	9,000	5,500	10,000
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	400	2,000
Cemeteries,	200	1,000	1,000	1,000	1,200	1,500	1,000	2,500
Other Real Estate,	—	—	—	—	1,400	—	2,000	1,100
Water Works,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	250	—	500	—	—	—	1,500
Trust Funds,	—	—	—	—	—	—	—	15,131
Water Sinking Fund,	—	—	—	—	—	—	7,500	—
Other Sinking Funds,	—	—	—	—	—	—	5,000	—
Other Assets,	450	200	—	—	—	—	—	—
Total Assets,	\$4,150	\$7,950	\$5,500	\$2,850	\$19,950	\$15,800	\$34,400	\$54,881
	No debts.	No debts.	No debts.	—	No debts.	No debts.	—	—
LIABILITIES.								
Schoolhouses,	—	—	—	—	—	—	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	—	—	—	—
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	—	—	\$500	—	—	\$400	\$15,131
Other Debts,	—	—	—	—	—	—	30,000	—
Total Indebtedness,	—	—	—	\$500	—	—	\$30,400	\$15,131

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Harwich.	Hatfield.	Haverhill.	Hawley.	Heath.	Hingham.	Hinsdale.	Hobbrook.
ASSETS.								
Schoolhouses,	\$20,000	\$15,000	\$353,950	\$2,500	\$3,000	\$40,000	\$9,500	\$31,000
Public Library,	-	-	80,000	-	-	-	7,000	5,000
Other Public Buildings,	-	2,000	207,000	300	2,300	3,000	-	7,800
Public Grounds, as Parks, etc.,	-	-	125,000	-	-	-	3,600	-
Cemeteries,	-	1,000	1,850	-	-	-	2,000	-
Other Real Estate,	1,500	-	8,500	1,000	2,500	8,000	-	-
Water Works,	-	-	83,475	-	-	-	-	135,000
Fire Apparatus,	-	300	43,000	-	-	13,000	-	1,800
Trust Funds,	-	-	160,000	-	-	-	-	16,078
Water Sinking Fund,	-	-	-	-	-	-	-	-
Other Sinking Funds,	-	-	142,162	-	-	-	-	-
Other Assets,	-	-	150,955	500	-	-	-	9,844
Total Assets,	\$21,500	\$18,300	\$1,355,892	\$4,300	\$7,800	\$64,000	\$22,100	\$206,522
	No debts.	No debts.	-	-	No debts.	\$3,000	No debts.	-
LIABILITIES.								
Schoolhouses,	-	-	-	-	-	-	-	-
Public Library,	-	-	-	-	-	-	-	-
Other Public Buildings,	-	-	-	-	-	-	-	-
Public Grounds, as Parks, etc.,	-	-	-	-	-	-	-	-
Cemeteries,	-	-	-	-	-	-	-	-
Other Real Estate,	-	-	-	-	-	-	-	\$118,921
Water Works,	-	-	-	-	-	-	-	-
Sewerage,	-	-	-	-	-	-	-	-
Fire Apparatus,	-	-	-	\$580	-	-	-	-
Highways and Bridges,	-	-	-	-	-	1,200	-	-
Railroads,	-	-	-	-	-	-	-	-
Trust Funds,	-	-	\$160,000	-	-	-	-	-
Other Debts,	-	-	649,760	-	-	-	-	11,170
Total Indebtedness,	-	-	\$809,760	\$580	-	\$4,200	-	\$190,091

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Holden.	Holland.	Holliston.	Holyoke.	Hopedale.	Hopkinton.	Hubbardston.	Hudson.
ASSETS.								
Schoolhouses,	\$83,200	\$250	\$30,000	\$276,017	\$12,600	\$29,600	\$14,000	\$42,600
Public Library,	20,000	250	6,000	—	5,000	—	3,000	3,200
Other Public Buildings,	7,500	1,000	18,000	584,073	35,000	18,500	10,000	46,000
Public Grounds, as Parks, etc.,	1,000	200	—	107,910	—	5,000	—	18,000
Cemeteries,	500	100	—	1,500	—	4,200	—	3,500
Other Real Estate,	5,000	—	7,500	9,740	500	9,900	4,800	3,000
Water Works,	100	—	—	657,906	—	35,000	—	108,681
Fire Apparatus,	100	—	15,000	76,000	6,000	5,000	800	8,000
Trust Funds,	—	700	—	—	1,650	5,000	—	—
Water Sinking Fund,	—	—	—	165,342	—	6,651	—	—
Other Sinking Funds,	—	—	—	205,252	—	125,000	—	—
Other Assets,	5,000	—	5,500	250,000	—	5,000	5,569	—
Total Assets,	\$72,400	\$2,500	\$82,000	\$2,283,740	\$59,750	\$248,851	\$38,169	\$227,981
LIABILITIES.								
Schoolhouses,	—	—	—	—	—	—	—	\$5,000
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	13,000
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	9,200
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	\$260,000	—	\$35,000	—	83,081
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	—	—	226,500	—	109,000	—	35,000
Trust Funds,	—	\$222	—	—	\$1,650	5,000	—	—
Other Debts,	\$19,627	69	\$23,000	738,732	4,000	27,000	\$9,600	—
Total Indebtedness,	\$19,627	\$291	\$23,000	\$1,215,232	\$5,650	\$176,000	\$9,600	\$139,261

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	*Hull.	Huntington.	Hyde Park.	Ipswich.	Kingston.	Lakeville.	Lancaster.	Lancasterborough.
ASSETS.								
Schoolhouses,	\$10,000	\$16,000	\$120,000	\$14,000	\$15,000	\$2,200	\$14,500	\$6,400
Public Library,	—	100	—	—	—	—	40,000	1,000
Other Public Buildings,	7,000	2,700	8,000	16,000	9,500	1,000	68,650	300
Public Grounds, as Parks, etc.,	2,000	1,000	500	—	500	—	4,000	—
Cemeteries,	8,000	—	10,000	2,000	—	—	3,000	2,000
Other Real Estate,	—	—	6,500	17,060	—	—	11,000	200
Water Works,	—	—	—	—	45,000	—	—	—
First Apparatus,	5,000	—	13,400	7,500	1,000	—	5,000	—
Trust Funds,	—	—	—	—	—	—	12,500	—
Water Sinking Fund,	—	—	—	—	—	—	—	—
Other Sinking Funds,	26,474	—	150,882	—	—	—	—	—
Other Assets,	—	—	46,487	5,602	—	1,000	—	—
Total Assets,	\$58,474	\$19,800	\$355,769	\$62,162	\$71,000	\$4,200	\$153,650	\$9,900
LIABILITIES.								
Schoolhouses,	\$5,000	\$12,040	\$1,000	\$5,000	—	—	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	3,000	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	4,500	—	8,000	1,000	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	\$36,000	—	—	—
Sewerage,	32,000	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	14,600	2,900	43,000	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	—	—	—	—	—	\$12,500	—
Other Debts,	44,741	—	156,000	3,940	—	\$1,500	—	\$6,128
Total Indebtedness,	\$100,841	\$14,940	\$208,000	\$12,940	\$36,000	\$1,500	\$12,500	\$6,128

• Return 1892.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Lawrence.	Lee.	Leicester.	Lenox.	Loomiswater.	Leverett.	Lexington.	Leyden.
ASSETS.								
Schoolhouses,	\$411,000	\$12,250	\$27,000	\$8,000	\$50,000	\$2,400	\$78,400	\$2,000
Public Library,	—	4,000	4,000	10,500	18,500	250	10,000	600
Other Public Buildings,	230,000	26,000	15,000	2,000	40,000	500	55,000	2,500
Public Grounds, as Parks, etc.,	423,000	1,000	8,000	—	10,000	—	10,000	—
Cemeteries,	57,000	1,700	—	4,000	11,800	—	8,000	—
Other Real Estate,	50,000	4,400	—	—	25,800	225	8,000	150
Water Works,	1,043,285	—	—	—	205,000	—	—	—
Fire Apparatus,	56,500	—	10,000	—	12,000	—	4,000	—
Trust Funds,	—	—	10,181	—	22,500	—	19,600	—
Water Sinking Fund,	306,877	—	—	—	—	—	—	—
Other Sinking Funds,	184,191	—	—	—	—	—	—	—
Other Assets,	133,386	—	—	—	8,050	—	20,150	—
Total Assets,	\$2,895,239	\$49,350	\$74,181	\$24,500	\$408,650	\$3,375	\$208,150	\$5,250
LIABILITIES.								
Schoolhouses,	—	—	—	—	—	—	\$52,300	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	\$1,100,000	—	—	—	\$170,000	—	—	—
Sewerage,	300,000	—	—	\$12,000	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	65,000	—	—	—	—	—	—	—
Railroads,	—	\$11,700	—	—	—	—	—	—
Trust Funds,	—	—	\$10,181	—	22,500	—	19,600	—
Other Debts,	445,000	—	*15,900	—	87,600	\$500	—	\$2,775
Total Indebtedness,	\$1,910,000	\$11,700	\$26,081	\$12,000	\$280,100	\$500	\$71,900	\$2,775

* Notes.

Assets and Liabilities of Municipalities—Continued.

CITY OR TOWN,	Lincoln.	Littleton.	Longmeadow.	Lowell.	Ludlow.	Lanesburg.	Lynn.	Lynnfield.
ASSETS.								
(Schoolhouses,)	\$17,000	\$13,000	\$11,150	\$1,075,350	\$5,000	\$8,300	\$857,700	\$5,000
Public Library,	33,000	6,000	—	150,000	—	2,000	60,000	200
Other Public Buildings,	25,000	10,000	7,500	1,018,250	500	5,000	352,000	7,000
Public Grounds, as Parks, etc.,	—	500	—	426,300	—	500	140,000	—
Cemeteries,	5,000	750	—	—	800	1,000	35,000	600
Other Real Estate,	—	4,250	900	32,190	—	5,000	210,000	—
Water Works,	40,000	—	—	2,395,713	—	—	1,985,599	—
Fire Apparatus,	1,000	—	—	112,000	—	600	68,500	—
Trust Funds,	36,094	4,500	—	2,028	—	—	202,302	—
Water Sinking Fund,	8,347	—	—	128,282	—	—	305,899	—
Other Sinking Funds,	—	—	730	255,502	—	—	819,988	—
Other Assets,	—	—	—	819,098	1,000	5,842	—	—
Total Assets,	\$165,441	\$39,000	\$20,280	\$6,414,713	\$7,300	\$28,242	\$4,562,488	\$12,800
LIABILITIES.								
(Schoolhouses,)	—	—	No debts.	—	No debts.	\$3,000	\$423,300	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	\$5,000	—	—	—	—	54,000	\$6,000
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	61,000	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	\$30,000	—	—	\$1,279,000	—	—	1,626,500	—
Sewerage,	—	—	—	—	—	—	570,000	—
Fire Apparatus,	—	—	—	—	—	—	11,000	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	36,094	4,500	—	2,028	—	600	25,500	—
Other Debts,	—	4,000	—	1,969,300	—	4,000	651,700	—
Total Indebtedness,	\$66,094	\$13,500	—	\$3,250,328	—	\$7,600	\$3,423,000	\$6,000

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Malden.	Manchester.	Mansfield.	Marblehead.	Marion.	Marlborough.	Marshfield.	Mashpee.
ASSETS.								
Schoolhouses,	\$444,575	\$29,000	\$41,000	\$29,000	\$10,500	\$160,194	\$7,000	\$3,000
Public Library,	129,300	30,000	1,000	—	—	10,400	—	—
Other Public Buildings,	182,138	23,000	20,000	100,000	8,600	128,495	4,224	—
Public Grounds, as Parks, etc.,	7,580	12,000	6,000	6,000	—	—	100	—
Cemeteries,	85,000	3,500	—	4,000	—	—	—	—
Other Real Estate,	93,035	46,000	4,960	20,000	100	24,550	350	—
Water Works,	794,190	165,000	—	225,000	—	360,000	—	—
Fire Apparatus,	38,625	8,000	—	10,000	500	16,417	—	—
Trust Funds,	—	1,100	—	8,582	—	—	—	—
Water Sinking Fund,	29,446	—	—	—	—	77,194	—	—
Other Sinking Funds,	1,881	—	700	—	—	22,680	5,678	—
Other Assets,	99,181	13,000	5,984	32,595	1,900	—	1,000	—
Total Assets,	\$1,854,951	\$330,600	\$79,044	\$435,177	\$21,600	\$800,030	\$18,352	\$3,000
LIABILITIES.								
Schoolhouses,	—	—	\$25,000	\$12,000	No debts.	—	—	\$2,000
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	7,500	—	\$70,000	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	5,500	—	—	—	—
Other Real Estate,	—	\$4,000	—	—	—	—	—	—
Water Works,	490,000	144,000	—	202,500	—	360,000	—	—
Sewerage,	53,000	—	—	—	—	225,000	—	—
Fire Apparatus,	9,000	—	—	3,000	—	—	—	—
Highways and Bridges,	63,800	—	1,500	4,000	—	—	—	—
Railroads,	—	—	—	—	—	—	\$50,000	—
Trust Funds,	200	1,100	—	8,582	—	12,456	—	—
Other Debts,	16,433	—	12,000	94,755	—	—	5,000	—
Total Indebtedness,	\$332,283	\$149,100	\$38,500	\$337,837	—	\$667,456	\$55,000	\$2,000

Assets and Liabilities of Municipalities—Continued.

CITY OR TOWN.	Mattapoisett.	Maynard.	Medfield.	Medford.	Medway.	Melrose.	Mendon.	Merrimac.
ASSETS.								
Schoolhouses,	\$4,300	\$40,000	\$12,000	\$200,000	\$16,000	\$172,600	\$6,400	\$24,000
Public Library,	1,500	3,000	2,000	12,000	—	4,000	1,825	2,700
Other Public Buildings,	600	6,000	25,000	45,000	600	83,000	2,000	20,000
Public Grounds, as Parks, etc.,	3,500	—	—	16,000	—	17,500	500	—
Cemeteries,	—	2,000	3,000	25,000	—	40,500	—	2,800
Other Real Estate,	4,000	4,800	4,500	56,000	6,000	12,975	—	325
Water Works,	—	109,000	300,000	300,000	3,000	306,551	—	11,300
Fire Apparatus,	1,700	2,000	2,000	15,000	—	8,500	250	—
Trust Funds,	12,052	—	5,660	11,252	—	2,350	—	—
Water Sinking Fund,	—	2,000	—	39,440	—	4,331	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	22,450
Other Assets,	13,000	—	—	61,581	1,000	69,266	—	2,805
Total Assets,	\$40,652	\$168,800	\$54,160	\$780,273	\$26,600	\$721,573	\$10,975	\$86,380
LIABILITIES.								
Schoolhouses,	—	—	—	—	\$4,000	\$90,000	No debts.	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	45,000	—	\$3,650
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	1,500	—	—	—	—	—	—
Water Works,	—	109,000	—	\$250,000	—	188,000	—	—
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	—	—	—	4,500
Railroads,	—	—	—	—	—	—	—	6,300
Trust Funds,	—	—	\$4,410	27,467	—	2,350	—	—
Other Debts,	\$12,052	—	5,100	155,973	4,500	65,000	—	12,500
Total Indebtedness,	\$12,052	\$134,500	\$9,510	\$433,440	\$8,500	\$390,350	—	\$26,950

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Methuen.	Middleborough.	Middlefield.	Middleton.	Milford.	Milbury.	Mills.	Milton.
ASSETS.								
Schoolhouses,	\$52,000	\$50,000	\$3,500	\$7,000	\$70,000	\$35,000	\$6,500	\$85,500
Public Library,	—	5,000	400	3,000	5,000	2,500	5,000	12,500
Other Public Buildings,	24,100	50,000	2,500	15,700	80,000	37,400	—	45,000
Public Grounds, as Parks, etc.,	—	15,000	—	4,000	20,000	—	10,000	—
Cemeteries,	—	—	500	1,300	5,000	3,500	—	7,000
Other Real Estate,	750	5,000	100	1,550	7,600	7,800	1,600	29,100
Water Works,	8,650	—	—	—	5,000	—	—	—
Fire Apparatus,	18,319	—	—	700	20,000	7,800	3,000	32,232
Trust Funds,	—	—	—	15,000	—	—	—	9,200
Water Sinking Fund,	—	400	—	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	23,576	10,000	—	800	9,000	400	2,500	16,590
Total Assets,	\$127,395	\$135,400	\$7,000	\$49,050	\$171,600	\$94,400	\$28,600	\$237,182
LIABILITIES.								
Schoolhouses,	—	\$15,000	No debts.	—	—	\$16,450	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	\$3,200	—	—	\$8,000	—
Cemeteries,	—	—	—	1,000	—	287	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	—	—	—	—
Sewerage,	—	30,000	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	1,100	—	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	20,000	—	—	—	—	—	—
Trust Funds,	—	400	—	15,000	—	—	—	—
Other Debts,	\$49,828	20,455	—	117	\$86,500	20,000	—	\$9,200
Total Indebtedness,	\$49,828	\$85,855	—	\$19,317	\$86,500	\$97,837	\$8,000	\$9,200

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Monroe.	Monson.	Montague.	Monterey.	Montgomery.	Mount Washington.	Yabot.	Nantuxet.
ASSETS.								
Schoolhouses,	\$800	\$20,500	\$50,000	\$1,300	\$2,000	\$1,220	\$10,000	\$15,000
Public Library,	—	10,000	—	50	—	—	8,000	—
Other Public Buildings,	700	\$1,000	—	—	500	1,000	10,050	12,500
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	3,650	—	200	—	50	3,000	—
Other Real Estate,	—	10,000	9,000	—	250	—	89,500	—
Water Works,	—	—	—	—	—	—	40,000	—
Fire Apparatus,	—	1,500	—	—	—	—	4,000	12,000
Trust Funds,	—	—	—	—	—	—	336	—
Water Sinking Fund,	—	—	15,757	—	—	—	—	—
Other Sinking Funds,	—	—	2,160	1,763	150	100	21,000	—
Other Assets,	—	—	—	—	—	—	—	—
Total Assets,	\$1,000	\$76,650	\$76,917	\$3,313	\$2,900	\$2,370	\$135,886	\$39,500
LIABILITIES.								
Schoolhouses,	—	—	—	\$1,300	—	No debts.	—	No debts.
Public Library,	—	—	—	50	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	—	—	—	—
Sewerage,	—	—	\$50,000	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	\$500	—	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	—	—	—	—	—	\$336	—
Other Debts,	—	\$1,000	19,000	2,976	\$250	—	—	—
Total Indebtedness,	\$500	\$1,000	\$69,000	\$4,326	\$250	—	\$336	—

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Natick.	Needham.	New Ashford.	New Bedford.	New Braintree.	New Marlborough.	New Salem.*	Newbury.
ASSETS.								
Schoolhouses.	\$83,000	\$47,700	No assets.	\$551,600	\$5,000	\$3,375	\$8,000	\$3,500
Public Library.	40,000	—	—	75,000	—	—	500	—
Other Public Buildings.	25,000	5,250	—	277,750	5,000	2,500	—	1,000
Public Grounds, as Parks, etc.,	21,000	8,700	—	165,000	—	—	—	1,500
Cemeteries.	10,000	—	—	40,000	1,000	900	—	—
Other Real Estate.	1,000	3,900	—	12,900	—	1,000	1,100	—
Water Works.	270,294	180,916	—	1,200,000	—	—	—	—
Fire Apparatus.	18,318	4,100	—	75,400	—	—	—	—
Trust Funds.	5,000	—	—	189,100	50	—	—	—
Water Sinking Fund.	27,495	—	—	4,007	—	—	—	—
Other Sinking Funds.	—	—	—	269,007	—	—	—	—
Other Assets.	38,133	17,500	—	172,300	800	—	4,068	6,149
Total Assets.	\$539,240	\$218,066	—	\$2,982,064	\$11,350	\$7,775	\$13,668	\$12,149
LIABILITIES.								
Schoolhouses.	—	—	No debts.	—	—	—	—	—
Public Library.	—	—	—	—	—	—	—	—
Other Public Buildings.	—	—	—	—	\$3,000	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	\$100,000	—	—	—	—
Cemeteries.	—	—	—	—	—	—	—	—
Other Real Estate.	—	—	—	—	—	—	—	—
Water Works.	\$101,500	\$124,682	—	720,000	—	—	—	—
Sewerage.	—	—	—	—	—	—	—	—
Fire Apparatus.	—	—	—	—	—	—	—	—
Highways and Bridges.	—	—	—	—	—	—	—	—
Railroads.	—	—	—	—	—	—	—	—
Trust Funds.	1,000	—	—	189,100	50	—	\$4,082	—
Other Debts.	145,944	—	—	1,066,000	1,000	\$1,500	—	†\$9,052
Total Indebtedness.	\$248,444	\$124,682	—	\$2,015,100	\$4,050	\$1,500	\$4,082	\$9,052

* Return of 1892.

† Notes.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Newburyport.	Newton.	Norfolk.	North Adams.	North Andover.	North Attleborough.	North Brookfield.	North Reading.
ASSETS.								
Schoolhouses,	\$92,900	\$629,600	\$8,500	\$194,500	\$54,595	\$95,000	\$24,000	\$6,000
Public Library,	45,000	78,000	350	12,000	5,294	3,000	6,000	3,000
Other Public Buildings,	134,500	190,000	4,900	—	22,726	26,203	25,000	18,000
Public Grounds, as Parks, etc.,	25,000	100,000	750	10,000	500	—	2,000	1,000
Cemeteries,	2,000	13,000	—	25,000	—	—	2,000	500
Other Real Estate,	6,600	70,000	—	30,000	—	—	3,675	6,000
Water Works,	—	1,700,000	—	443,000	—	184,061	100,000	—
Fire Apparatus,	36,500	58,000	—	5,000	12,397	10,000	6,000	—
Trust Funds,	59,750	44,000	—	—	4,295	—	—	3,000
Water Sinking Fund,	—	396,807	—	—	—	33,436	—	—
Other Sinking Funds,	28,310	83,325	—	—	—	—	—	—
Other Assets,	173,600	575,000	600	6,000	5,000	97,055	52,800	3,000
Total Assets,	\$604,160	\$3,937,732	\$15,100	\$725,500	\$104,807	\$448,755	\$221,475	\$40,500
LIABILITIES.								
Schoolhouses,	—	\$117,800	—	—	—	\$69,000	—	—
Public Library,	—	—	—	—	—	—	\$10,000	—
Other Public Buildings,	—	26,500	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	25,000	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	\$8,000	1,700,000	—	\$413,500	—	193,000	90,000	—
Sewerage,	82,627	569,000	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	74,000	—	—	—	—	—	—	—
Trust Funds,	59,750	44,000	—	—	\$4,295	—	—	\$3,000
Other Debts,	283,373	150,600	\$500	169,500	—	37,070	—	7,000
Total Indebtedness,	\$507,750	\$2,632,900	\$500	\$583,000	\$4,295	\$299,070	\$100,000	\$10,000

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Northampton.	Northborough.	Northbridge.	Northfield.	Norton.	Norwell.	Norwood.	Oakham.
ASSETS.								
(Schoolhouses,	\$190,000	\$9,500	\$78,750	\$9,000	\$16,000	\$10,000	\$60,000	\$2,000
Public Library,	140,000	6,000	4,000	3,200	10,000	—	2,000	300
Other Public Buildings,	245,000	25,000	—	4,500	6,000	5,000	6,000	10,500
Public Grounds, as Parks, etc.,	13,000	—	—	—	1,500	—	200	200
Cemeteries,	25,000	600	10,000	1,000	3,000	1,500	—	2,000
Other Real Estate,	10,700	4,000	—	1,000	1,000	—	—	—
Water Works,	300,000	30,000	—	—	—	—	110,000	—
Fire Apparatus,	22,000	3,000	—	—	—	—	5,000	200
Trust Funds,	441,455	19,150	—	—	25,601	5,900	450	—
Water Sinking Fund,	—	24,658	—	—	—	—	10,063	—
Other Sinking Funds,	12,500	—	—	—	—	—	—	—
Other Assets,	45,000	—	—	500	1,463	3,000	—	—
Total Assets,	\$1,444,655	\$121,908	\$92,750	\$19,200	\$64,564	\$25,400	\$193,713	\$15,200
LIABILITIES.								
(Schoolhouses,	\$8,500	—	\$18,000	—	—	—	\$20,000	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	130,000	\$65,000	—	—	—	—	85,000	—
Sewerage,	170,000	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	33,000	—	—	—	—	—	—	—
Railroads,	74,000	—	—	\$4,100	\$1,000	—	—	\$2,500
Trust Funds,	60,243	19,150	—	—	25,601	\$5,900	450	—
Other Debts,	50,000	3,500	—	—	—	7,914	—	—
Total Indebtedness,	\$525,743	\$87,650	\$18,000	\$4,100	\$26,601	\$13,814	\$105,450	\$2,500

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Orange.	Orleans.	Otis.	Oxford.	Palmer.	Paxton.	Peabody.	Felham.
ASSETS.								
{ Schoolhouses,	\$50,000	\$8,000	\$3,150	\$6,000	\$41,800	\$1,000	\$132,500	\$2,500
{ Public Library,	2,800	3,000	500	5,000	—	650	100,000	—
{ Other Public Buildings,	27,500	8,700	—	32,300	18,300	4,000	164,800	1,000
{ Public Grounds, as Parks, etc.,	—	1,600	—	—	—	1,250	—	—
{ Cemeteries,	6,000	500	1,050	600	—	500	12,000	—
{ Other Real Estate,	3,500	—	—	5,400	8,000	2,500	61,100	150
{ Water Works,	80,000	—	—	—	—	—	308,191	—
{ Fire Apparatus,	8,500	—	—	5,500	3,700	—	20,555	—
{ Trust Funds,	1,350	—	—	—	13,621	—	—	1,000
{ Water Sinking Fund,	—	—	—	—	—	—	21,087	—
{ Other Sinking Funds,	—	—	—	—	—	—	—	—
{ Other Assets,	51,623	500	—	3,500	—	350	49,130	—
Total Assets,	\$231,273	\$22,300	\$4,700	\$58,300	\$85,421	\$10,250	\$869,363	\$4,650
LIABILITIES.								
{ Schoolhouses,	\$14,000	—	No debts	—	\$6,635	No debts	\$92,000	—
{ Public Library,	—	—	—	—	—	—	—	—
{ Other Public Buildings,	—	—	—	—	6,835	—	47,000	—
{ Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
{ Cemeteries,	—	—	—	—	—	—	—	—
{ Other Real Estate,	—	—	—	—	—	—	—	—
{ Water Works,	125,000	—	—	—	—	—	119,000	—
{ Sewerage,	61,000	—	—	—	—	—	—	—
{ Fire Apparatus,	—	—	—	—	6,942	—	—	—
{ Highways and Bridges,	—	—	—	—	—	—	—	—
{ Railroads,	—	—	—	—	—	—	—	—
{ Trust Funds,	1,350	\$100	—	—	—	—	—	\$1,000
{ Other Debts,	7,750	5,500	—	\$680	13,621	—	13,628	3,800
Total Indebtedness,	\$209,100	\$5,600	—	\$680	\$34,083	—	\$271,628	\$4,800

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Fembroke.	Pepperell.	Penn.	Peterham.	Phillipston.	Pittsfield.	Plainfield.	Plymouth.
ASSETS.								
{ Schoolhouses,	\$8,500	\$15,000	\$1,800	\$6,500	\$8,500	\$241,850	\$1,200	\$90,000
{ Public Library,	—	3,500	—	4,500	5,500	—	200	—
{ Other Public Buildings,	2,600	26,000	500	4,000	4,000	—	1,000	29,000
{ Public Grounds, as Parks, etc.,	—	500	—	600	—	54,500	—	6,000
{ Cemeteries,	1,000	500	100	1,500	—	20,900	200	1,500
{ Other Real Estate,	5,000	4,300	—	2,000	—	318,850	—	8,900
{ Water Works,	—	—	—	—	—	25,892	—	138,400
{ Fire Apparatus,	—	7,000	—	450	—	—	—	32,000
{ Trust Funds,	—	—	—	4,000	4,400	—	—	1,700
{ Water Sinking Fund,	—	—	—	—	—	152,464	—	—
{ Other Sinking Funds,	—	—	—	—	—	11,425	—	—
{ Other Assets,	—	—	—	—	—	—	1,148	11,000
Total Assets,	\$17,100	\$56,800	\$2,400	\$23,550	\$17,400	\$825,881	\$3,748	\$318,500
LIABILITIES.								
{ Schoolhouses,	—	—	—	—	—	—	—	\$86,000
{ Public Library,	—	—	—	—	—	—	—	—
{ Other Public Buildings,	—	—	—	—	\$2,500	—	—	—
{ Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
{ Cemeteries,	—	—	—	—	—	—	—	—
{ Other Real Estate,	—	—	—	—	—	—	—	—
{ Water Works,	—	—	—	—	—	—	—	116,500
{ Sewerage,	—	—	—	—	—	\$218,000	—	—
{ Fire Apparatus,	—	—	—	—	—	191,000	—	—
{ Highways and Bridges,	—	\$6,000	—	—	—	—	—	—
{ Railroads,	—	—	—	—	—	—	—	53,000
{ Trust Funds,	—	—	—	—	—	—	—	1,847
{ Other Debts,	\$758	—	\$500	\$4,000	4,400	195,000	\$515	27,530
Total Indebtedness,	\$758	\$6,000	\$500	\$4,000	\$6,900	\$604,000	\$515	\$231,877

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Flympton.	Prescott.	Princeton.	Provincetown.	Quincy.	Randolph.	Raynham.	Reading.
ASSETS.								
Schoolhouses,	\$2,600	\$2,000	\$11,500	\$49,800	\$909,350	\$33,350	\$7,000	\$38,000
Public Library,	—	350	10,000	8,000	65,000	40,000	—	4,000
Other Public Buildings,	1,000	600	14,000	60,000	90,875	34,200	1,000	15,000
Public Grounds, as Parks, etc.,	300	—	6,000	—	50,000	—	—	—
Cemeteries,	—	—	1,000	1,500	—	—	2,000	3,000
Other Real Estate,	750	700	3,000	750	19,900	2,800	300	2,000
Water Works,	—	—	—	14,700	—	150,000	—	171,571
Fire Apparatus,	—	—	1,500	10,000	14,863	10,500	—	10,000
Trust Funds,	—	1,000	12,000	50	—	28,540	—	2,475
Water Sinking Fund,	—	—	—	—	—	23,000	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	—	1,385	500	11,242	40,000	5,400	—	24,944
Total Assets,	\$4,650	\$6,035	\$59,500	\$156,042	\$589,388	\$327,790	\$10,300	\$270,990
LIABILITIES.								
Schoolhouses,	No debts.	—	—	\$19,400	\$121,760	—	No debts.	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	18,400	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	2,000	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	14,700	27,000	\$139,000	—	\$170,000
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	118,192	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	\$1,000	\$12,000	50	—	28,540	—	2,475
Other Debts,	—	—	—	—	3,250	47,075	—	11,029
Total Indebtedness,	—	\$1,000	\$12,000	\$52,550	\$272,142	\$214,615	—	\$183,504

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Rehoboth.	Revere.	Richmond.	Rochester.	Rockland.	Rockport.	Rowe.	Rowley.
ASSETS.								
Schoolhouses,	\$7,000	\$85,600	\$2,500	\$5,500	\$50,000	\$20,000	\$2,000	\$6,500
Public Library,	1,000	5,000	—	*6,000	5,000	1,800	500	—
Other Public Buildings,	10,000	16,500	300	500	4,000	12,000	100	3,500
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	1,600
Cemeteries,	—	500	—	—	—	4,000	200	500
Other Real Estate,	—	1,800	—	1,100	7,050	—	—	810
Water Works,	—	—	—	—	185,000	—	—	—
Fire Apparatus,	—	11,000	—	3,500	5,000	8,000	—	650
Trust Funds,	—	—	1,500	—	—	6,900	—	—
Water Sinking Fund,	—	—	—	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	—	9,000	—	—	—	11,105	—	—
Total Assets,	\$18,000	\$129,500	\$4,300	\$16,600	\$206,050	\$63,805	\$2,800	\$13,560
LIABILITIES.								
Schoolhouses,	No debts.	\$46,436	—	—	\$17,500	—	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	83,000	—	—	116,000	—	—	—
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	5,000	—	—	7,000	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	—	\$1,500	\$3,500	—	\$6,900	—	—
Other Debts,	—	12,000	—	—	10,000	—	\$300	\$14,740
Total Indebtedness,	—	\$146,436	\$1,500	\$3,500	\$150,500	\$6,900	\$300	\$14,740

* Hall included.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Boyalston.	Russell.	Rutland.	Salem.	Salisbury.	Sandisfield.	Sandwich.	Saugus.
ASSETS.								
Schoolhouses,	\$10,500	\$3,000	\$6,000	\$375,000	\$5,500	\$2,700	\$5,700	\$25,000
Public Library,	1,300	—	600	78,000	—	—	450	2,800
Other Public Buildings,	8,000	1,000	1,000	316,000	1,800	1,000	4,000	46,200
Public Grounds, as Parks, etc.,	—	—	—	54,000	—	—	—	3,000
Cemeteries,	—	1,000	400	60,000	—	1,450	—	2,500
Other Real Estate,	—	—	—	13,000	100	—	2,500	14,700
Water Works,	—	—	—	1,683,888	—	—	—	66,772
Fire Apparatus,	500	—	75	42,000	—	—	800	6,450
Trust Funds,	6,000	—	1,400	103,425	—	—	—	225
Water Sinking Fund,	—	—	—	98,532	—	—	—	—
Other Sinking Funds,	—	—	—	6,034	—	—	—	—
Other Assets,	—	800	3,500	15,000	—	—	—	39,000
Total Assets,	\$26,300	\$5,800	\$12,975	\$2,839,879	\$7,400	\$5,150	\$13,450	\$242,649
LIABILITIES.								
Schoolhouses,	—	—	—	—	—	No debts.	—	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	\$689,500	—	—	—	\$44,500
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	\$650	2,000
Highways and Bridges,	—	\$5,000	—	—	\$3,285	—	—	—
Railroads,	—	—	\$11,000	—	—	—	—	—
Trust Funds,	\$6,000	—	1,400	103,425	—	—	—	225
Other Debts,	—	1,200	6,000	295,000	—	—	9,951	—
Total Indebtedness,	\$6,000	\$6,200	\$18,400	\$1,087,925	\$3,285	—	\$10,601	\$46,725

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Savoy.	Scltuate.	Beetonk.	Sharon.	Sheffield.	Shelburne.	Sherborn.	Shirley.
ASSETS.								
Schoolhouses,	\$2,500	\$11,000	\$9,000	\$17,500	\$12,000	\$7,000	\$9,000	\$5,000
Public Library,	100	—	—	2,000	1,000	—	4,000	1,300
Other Public Buildings,	700	1,500	—	14,600	3,500	—	7,000	3,000
Public Grounds, as Parks, etc.,	—	500	—	—	—	—	—	2,300
Cemeteries,	—	1,000	700	—	—	500	5,000	2,000
Other Real Estate,	200	—	6,000	3,500	—	—	3,000	—
Water Works,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	1,600	—	—	—	500
Trust Funds,	—	—	8,000	5,710	—	—	—	12,640
Water Sinking Fund,	—	—	—	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	1,924	—	2,000	2,800	—	—	—	—
Total Assets,	\$4,824	\$14,000	\$25,700	\$47,710	\$16,500	\$7,500	\$28,000	\$26,740
LIABILITIES.								
Schoolhouses,	—	—	—	—	—	—	No debts.	—
Public Library,	—	—	\$1,000	\$7,000	—	—	—	—
Other Public Buildings,	—	—	—	—	\$1,500	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	—	—	—	—	—	—	—
Sewerage,	—	—	—	—	—	\$1,000	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	—	6,000	—	—
Railroads,	—	\$48,449	—	—	—	—	—	—
Trust Funds,	—	—	8,000	5,710	—	—	—	\$12,640
Other Debts,	\$1,000	—	2,000	6,000	—	—	—	3,819
Total Indebtedness,	\$1,000	\$48,449	\$11,000	\$18,710	\$1,500	\$7,000	—	\$16,459

Assets and Liabilities of Municipalities—Continued.

CITY OR TOWN.	Shrewsbury.	Shutesbury.	Somerset.	Somerville.	South Hadley.	Southampton.	Southborough.	Southbridge.
ASSETS.								
Schoolhouses.	\$12,000	\$2,000	\$15,050	\$636,726	\$45,000	\$7,000	\$10,500	\$20,000
Public Library.	2,500	—	—	36,838	—	—	4,000	9,000
Other Public Buildings.	12,300	400	3,000	13,000	4,500	2,000	25,000	83,500
Public Grounds, as Parks, etc.,	1,000	—	—	146,591	—	—	—	—
Cemeteries.	1,000	—	—	—	—	1,000	—	—
Other Real Estate.	2,000	600	8,200	239,846	2,800	—	2,000	10,000
Water Works.	—	—	—	570,440	115,000	—	900	5,000
Fire Apparatus.	300	—	3,325	98,860	6,000	—	—	—
Trust Funds.	2,726	1,150	—	—	373	—	950	17,000
Water Sinking Fund.	—	—	15,000	—	3,708	—	—	—
Other Sinking Funds.	—	500	3,388	10,050	22,000	—	6,143	44,437
Other Assets.	—	—	—	—	—	—	—	28,416
Total Assets.	\$33,826	\$4,650	\$47,963	\$1,752,351	\$199,381	\$10,000	\$49,493	\$217,353
LIABILITIES.								
Schoolhouses.	\$8,000	—	—	—	—	No debts.	—	—
Public Library.	—	—	—	—	—	—	—	—
Other Public Buildings.	—	—	—	—	\$5,480	—	—	\$65,000
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries.	—	—	—	—	—	—	—	—
Other Real Estate.	—	—	—	—	6,000	—	—	—
Water Works.	—	—	—	\$375,500	69,500	—	—	—
Sewerage.	—	—	—	—	—	—	—	—
Fire Apparatus.	—	—	—	—	2,000	—	—	—
Highways and Bridges.	7,000	—	—	—	24,600	—	—	—
Railroads.	—	—	—	—	—	—	—	—
Trust Funds.	2,726	\$1,150	—	—	373	—	\$950	—
Other Debts.	653	213	\$22,101	756,000	24,500	—	11,500	25,505
Total Indebtedness.	\$18,379	\$1,363	\$22,101	\$1,131,500	\$132,453	—	\$12,450	\$90,505

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Southwick.	Spencer.	Springfield.	Sterling.	Stockbridge.	Stoneham.	Stoughton.	Stow.
ASSETS.								
Schoolhouses,	\$5,675	\$126,600	\$871,233	\$15,400	\$16,000	\$55,000	\$50,000	\$6,000
Public Library,	300	34,500	—	3,500	—	5,000	2,500	9,000
Other Public Buildings,	4,000	58,000	461,625	13,200	21,700	15,000	45,700	2,000
Public Grounds, as Parks, etc.,	200	6,000	69,566	—	8,000	7,300	5,000	—
Cemeteries,	300	2,000	—	1,000	8,000	12,000	—	1,000
Other Real Estate,	—	7,900	14,832	4,775	—	8,000	5,850	—
Water Works,	—	246,000	1,662,070	—	—	—	—	—
Fire Apparatus,	—	6,575	67,578	1,000	1,700	14,000	4,000	—
Trust Funds,	16,000	5,300	—	22,700	2,250	—	—	\$48,540
Water Sinking Fund,	—	49,536	21,811	—	—	—	—	—
Other Sinking Funds,	1,042	56,201	39,815	—	—	—	—	—
Other Assets,	3,430	26,000	81,379	2,000	3,000	28,777	5,000	—
Total Assets,	\$80,947	\$624,612	\$3,289,909	\$68,575	\$60,650	\$145,077	\$118,050	\$66,540
LIABILITIES.								
Schoolhouses,	\$1,000	\$26,000	\$66,000	—	—	—	\$24,000	—
Public Library,	300	—	—	—	—	—	—	—
Other Public Buildings,	4,000	75,000	70,000	—	—	—	24,000	—
Public Grounds, as Parks, etc.,	200	—	14,000	\$600	—	\$7,300	—	—
Cemeteries,	300	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	240,000	1,325,000	—	—	—	—	—
Sewerage,	—	29,500	105,000	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	11,000	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	16,000	5,300	—	22,700	\$2,250	—	—	\$5,000
Other Debts,	9,316	97,741	—	5,300	12,000	88,100	4,000	—
Total Indebtedness,	\$31,116	\$424,541	\$1,580,000	\$26,600	\$14,250	\$90,400	\$52,000	\$5,000

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Sturbridge.	Sudbury.	Sunderland.	Sutton.	Swampscott.	Swansey.	Taunton.	Templeton.
ASSETS.								
Schoolhouses,	\$21,500	\$18,600	\$3,900	\$8,000	\$22,500	\$7,000	\$239,500	\$18,000
Public Library,	2,000	13,500	1,500	1,000	5,000	—	25,000	7,500
Other Public Buildings,	5,400	9,000	10,600	8,000	19,025	13,500	125,000	4,000
Public Grounds, as Parks, etc.,	1,000	—	—	1,000	—	—	150,000	—
Cemeteries,	2,000	1,000	2,000	1,000	—	2,000	10,000	3,375
Other Real Estate,	2,600	2,000	300	6,000	—	5,500	8,000	4,000
Water Works,	—	—	—	—	45,000	—	816,390	—
Fire Apparatus,	—	—	—	—	10,680	—	80,000	6,000
Trust Funds,	—	40,203	3,000	—	—	—	5,738	1,000
Water Sinking Fund,	—	—	—	—	—	—	368,985	—
Other Sinking Funds,	—	—	—	—	—	—	350,577	—
Other Assets,	1,100	—	—	2,650	6,548	1,200	245,676	6,046
Total Assets,	\$35,600	\$84,303	\$21,300	\$27,650	\$109,553	\$29,200	\$2,424,866	\$49,921
LIABILITIES.								
Schoolhouses,	—	—	—	—	—	—	\$241,762	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	\$4,500	—	74,983	—
Public Grounds, as Parks, etc.,	—	—	—	—	3,000	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	14,518	—
Water Works,	—	—	—	—	14,000	—	991,700	—
Sewerage,	—	—	—	—	—	—	25,986	—
Fire Apparatus,	—	—	—	—	—	—	25,531	—
Highways and Bridges,	—	—	—	—	—	—	153,500	—
Railroads,	\$4,000	—	—	—	3,000	\$5,237	—	\$28,640
Trust Funds,	—	\$40,203	\$3,000	—	—	—	5,738	3,253
Other Debts,	—	10,500	—	\$9,500	—	4,000	280,066	—
Total Indebtedness,	\$4,000	\$50,703	\$3,000	\$9,500	\$37,820	\$9,237	\$1,813,784	\$31,893

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Tewksbury.	Tisbury.	Tolland.	Topsfield.	Townsend.	Truro.	Tyngsborough.	Tyringham.
ASSETS.								
Schoolhouses,	\$14,000	\$2,650	\$1,100	\$7,500	\$9,850	\$4,000	\$7,000	\$2,500
Public Library,	2,500	-	-	15,000	300	50	2,000	300
Other Public Buildings,	11,000	-	400	15,000	5,300	2,000	4,000	-
Public Grounds, as Parks, etc.,	-	-	-	1,000	600	-	1,000	-
Cemeteries,	-	-	200	1,000	800	150	300	300
Other Real Estate,	4,257	10	-	5,000	3,000	200	4,000	-
Water Works,	-	-	-	500	485	-	-	-
Fire Apparatus,	-	1,000	-	500	4,500	-	7,000	-
Trust Funds,	-	-	-	5,500	-	-	-	-
Water Sinking Fund,	-	-	-	-	-	-	-	-
Other Sinking Funds,	-	-	-	-	-	-	-	-
Other Assets,	1,495	2,000	1,386	2,000	1,000	500	-	400
Total Assets,	\$33,252	\$5,660	\$3,086	\$53,000	\$25,835	\$6,900	\$25,300	\$3,500
LIABILITIES.								
Schoolhouses,	\$6,400	-	-	\$3,000	No debts.	-	\$4,000	No debts.
Public Library,	-	-	-	-	-	-	-	-
Other Public Buildings,	1,000	-	-	5,000	-	-	4,000	-
Public Grounds, as Parks, etc.,	-	-	-	-	-	-	-	-
Cemeteries,	-	-	-	-	-	-	-	-
Other Real Estate,	-	-	-	-	-	-	-	-
Water Works,	-	-	-	-	-	-	-	-
Sewerage,	-	-	-	-	-	-	-	-
Fire Apparatus,	-	-	-	-	-	-	-	-
Highways and Bridges,	-	-	-	-	-	-	-	-
Railroads,	-	-	-	-	-	-	-	-
Trust Funds,	-	-	-	5,000	-	-	7,000	-
Other Debts,	-	\$6,000	\$6,471	-	-	\$1,500	-	-
Total Indebtedness,	\$7,400	\$6,000	\$6,471	\$13,000	-	\$1,500	\$15,000	-

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Upton.	Uxbridge.	Wakefield.	Wales.	Walpole.	Waltham.	Ware.	Wareham.
ASSETS.								
Schoolhouses,	\$6,000	\$60,000	\$140,000	\$2,125	\$35,000	\$265,771	\$52,500	\$80,000
Public Library,	1,400	5,500	8,000	-	3,000	15,927	-	-
Other Public Buildings,	20,000	30,000	90,000	-	25,000	149,194	50,500	7,800
Public Grounds, as Parks, etc.,	200	2,000	40,000	-	2,500	350,000	-	-
Cemeteries,	1,200	1,000	3,000	300	500	35,180	7,150	3,000
Other Real Estate,	7,300	2,000	6,000	-	4,500	26,800	-	100
Water Works,	400	30,000	-	-	-	395,000	101,700	-
Fire Apparatus,	1,625	1,000	6,000	500	1,500	37,585	-	-
Trust Funds,	1,250	-	16,100	3,000	200	20,112	4,200	-
Water Sinking Fund,	-	27,000	-	-	-	-	-	-
Other Sinking Funds,	-	-	-	-	-	195,197	-	-
Other Assets,	8,489	-	28,484	1,802	-	8,598	-	-
Total Assets,	\$47,864	\$158,500	\$337,584	\$7,727	\$72,200	\$1,499,364	\$216,050	\$40,900
LIABILITIES.								
Schoolhouses,	-	\$20,000	\$75,000	-	\$8,200	\$93,000	-	\$11,000
Public Library,	-	-	-	-	-	-	-	-
Other Public Buildings,	-	-	3,000	-	7,000	166,000	\$4,000	-
Public Grounds, as Parks, etc.,	-	-	1,000	-	-	7,000	-	-
Cemeteries,	-	-	-	-	-	-	-	-
Other Real Estate,	-	-	-	-	-	-	-	-
Water Works,	-	25,000	-	-	-	379,000	60,300	-
Sewerage,	-	-	-	-	-	360,000	40,000	-
Fire Apparatus,	-	-	1,500	-	-	-	-	-
Highways and Bridges,	-	-	3,000	-	-	147,000	-	7,000
Railroads,	-	-	-	-	-	-	-	-
Trust Funds,	\$1,250	-	16,100	\$3,000	200	20,112	4,200	-
Other Debts,	5,080	-	11,513	-	-	141,000	-	-
Total Indebtedness,	\$6,330	\$45,000	\$111,113	\$3,000	\$15,400	\$1,313,112	\$108,500	\$18,000

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Warren.	Warwick.	Washington.	Watertown.	Wayland.	Webster.	Wellesley.	Welleslet.
ASSETS.								
Schoolhouses,	\$53,700	\$3,000	-	\$99,025	\$19,800	\$43,000	\$55,000	\$5,500
Public Library,	-	1,000	-	48,000	*21,000	5,000	135,000	-
Other Public Buildings,	20,000	-	-	30,752	7,200	15,200	13,500	200
Public Grounds, as Parks, etc.,	5,000	500	-	20,000	-	-	30,000	-
Cemeteries,	1,500	500	-	-	2,800	5,000	-	-
Other Real Estate,	6,300	4,050	-	33,900	500	10,719	-	-
Water Works,	-	-	-	8,315	30,000	12,005	205,117	-
Fire Apparatus,	11,000	-	-	2,500	2,000	6,400	4,000	-
Trust Funds,	-	-	-	-	4,900	-	-	-
Water Sinking Fund,	-	-	-	-	10,566	-	33,093	-
Other Sinking Funds,	2,500	2,500	\$1,202	-	-	-	34,214	-
Other Assets,	-	-	-	10,644	2,800	300	-	-
Total Assets,	\$100,000	\$11,550	\$1,202	\$253,136	\$101,566	\$97,624	\$509,924	\$5,700
LIABILITIES.								
Schoolhouses,	\$12,700	No debts.	-	\$5,000	-	No debts.	-	\$1,500
Public Library,	-	-	-	-	-	-	-	-
Other Public Buildings,	-	-	-	11,500	-	-	-	-
Public Grounds, as Parks, etc.,	-	-	-	-	-	-	-	-
Cemeteries,	-	-	-	-	-	-	-	-
Other Real Estate,	-	-	-	-	-	-	-	-
Water Works,	-	-	-	-	\$30,000	-	\$189,000	-
Sewerage,	-	-	-	101,000	-	-	-	-
Fire Apparatus,	9,000	-	-	-	-	-	-	-
Highways and Bridges,	4,835	-	\$450	12,500	-	-	-	-
Railroads,	-	-	-	-	44,500	-	-	-
Trust Funds,	-	-	-	2,500	4,900	-	-	-
Other Debts,	1,650	-	-	-	-	-	65,000	-
Total Indebtedness,	\$28,185	-	\$450	\$132,500	\$79,400	-	\$254,000	\$1,500

* Hall included.

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	Wendell.	Wenham.	West Boylston.	West Bridgewater.	West Brookfield.	West Newbury.	West Springfield.	West Stockbridge.
ASSETS.								
Schoolhouses,	\$1,500	\$2,500	\$30,000	\$13,900	\$18,000	\$11,200	\$73,000	\$4,100
Public Library,	—	750	5,000	2,500	12,500	—	2,500	550
Other Public Buildings,	—	5,000	50	—	17,000	5,000	28,000	2,500
Public Grounds, as Parks, etc.,	—	400	—	—	—	—	8,000	—
Cemeteries,	—	1,500	—	—	500	—	—	—
Other Real Estate,	3,400	200	7,500	8,100	9,000	7,825	10,000	—
Water Works,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	1,000	80	—	5,000	3,500	2,500	—
Trust Funds,	—	3,475	—	—	5,000	4,900	—	—
Water Sinking Fund,	—	—	—	—	—	—	—	—
Other Sinking Funds,	2,500	—	—	—	—	—	—	—
Other Assets,	—	—	4,650	—	1,500	975	8,000	—
Total Assets,	\$7,400	\$14,825	\$47,280	\$24,500	\$68,500	\$33,400	\$132,000	\$7,150
LIABILITIES.								
Schoolhouses,	—	—	—	No debts.	—	—	\$32,000	No debts.
Public Library,	—	—	—	—	—	—	10,000	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	\$900	—	—
Water Works,	—	—	—	—	—	—	—	—
Sewerage,	—	—	—	—	—	—	18,500	—
Fire Apparatus,	—	—	—	—	—	1,200	—	—
Highways and Bridges,	—	—	—	—	—	—	33,100	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	\$3,475	—	—	\$5,000	4,900	—	—
Other Debts,	\$6,500	3,000	\$20,000	—	13,000	2,600	15,000	—
Total Indebtedness,	\$6,500	\$6,475	\$20,000	—	\$18,000	\$9,600	\$108,600	—

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN.	*West Tisbury.	Westborough.	Westfield.	Westford.	Westhampton.	Westminster.	Weston.	Westport.
ASSETS.								
Schoolhouses,	\$2,155	\$43,800	\$208,400	\$23,285	\$2,000	\$7,000	\$25,000	\$18,200
Public Library,	—	5,300	—	2,000	500	2,000	6,000	220
Other Public Buildings,	—	33,800	33,000	13,500	2,000	4,500	8,000	3,000
Public Grounds, as Parks, etc.,	100	—	15,000	1,500	—	300	8,000	—
Cemeteries,	375	2,101	—	1,200	200	500	3,000	3,800
Other Real Estate,	375	10,480	—	5,000	—	2,500	5,500	5,400
Water Works,	—	127,000	260,000	—	—	—	—	—
Fire Apparatus,	—	7,985	16,500	350	—	1,000	1,000	—
Trust Funds,	—	5,000	—	2,000	—	—	5,297	—
Water Sinking Fund,	—	26,983	—	—	—	—	—	—
Other Sinking Funds,	—	14,970	—	—	—	—	—	—
Other Assets,	1,818	—	—	—	—	4,500	5,941	3,500
Total Assets,	\$4,823	\$277,369	\$532,900	\$48,835	\$4,700	\$22,300	\$67,738	\$84,120
LIABILITIES.								
Schoolhouses,	—	\$10,000	\$54,200	—	No debts.	No debts.	—	No debts.
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	13,000	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	\$750	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	—	116,000	184,500	—	—	—	—	—
Sewerage,	—	25,000	70,000	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	25,000	—	—	—	10,000	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	—	5,000	—	\$2,000	—	—	5,297	—
Other Debts,	—	21,400	—	—	—	—	2,250	—
Total Indebtedness,	—	\$190,400	\$333,700	\$2,000	—	—	\$18,297	—

• Liabilities unsettled by reason of division of town.

Assets and Liabilities of Municipalities—Continued.

CITY OR TOWN.	Weymouth.	Whately.	Whitman.	Willsbham.	Williamsburg.	Williamstown.	Wilmington.	Winchendon.
ASSETS.								
Schoolhouses,	\$150,000	\$3,500	\$60,150	\$11,000	\$10,750	\$27,500	\$14,000	\$37,790
Public Library,	55,000	800	4,000	—	1,000	3,000	1,500	2,500
Other Public Buildings,	37,500	2,650	500	—	3,900	—	5,300	12,000
Public Grounds, as Parks, etc.,	4,500	—	12,000	—	—	—	500	5,000
Cemeteries,	—	—	—	1,000	—	4,500	3,000	—
Other Real Estate,	8,500	200	—	—	—	4,500	1,475	7,000
Water Works,	436,043	—	95,000	500	—	—	—	—
Fire Apparatus,	14,000	—	13,500	100	400	—	60	16,000
Trust Funds,	18,000	—	2,000	—	18,270	—	998	—
Water Sinking Fund,	46,482	—	12,352	—	—	—	—	—
Other Sinking Funds,	—	—	—	—	—	—	—	—
Other Assets,	46,481	—	2,000	—	9,200	650	2,500	1,700
Total Assets,	\$816,506	\$7,150	\$201,502	\$12,600	\$43,520	\$40,150	\$29,333	\$31,990
LIABILITIES.								
Schoolhouses,	—	—	\$11,000	No debts.	—	—	\$4,200	—
Public Library,	—	—	—	—	—	—	—	—
Other Public Buildings,	—	—	—	—	—	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	—	—	—	—	—
Cemeteries,	—	—	—	—	—	—	—	—
Other Real Estate,	—	—	—	—	—	—	—	—
Water Works,	\$415,000	—	87,000	—	—	—	—	—
Sewerage,	—	—	—	—	—	—	—	—
Fire Apparatus,	—	—	—	—	—	—	—	—
Highways and Bridges,	—	—	—	—	—	—	—	—
Railroads,	—	—	—	—	—	—	—	—
Trust Funds,	18,000	—	2,000	—	—	\$34,000	998	\$22,500
Other Debts,	114,417	\$4,160	5,300	—	10,000	—	6,500	2,549
Total Indebtedness,	\$547,417	\$4,160	\$105,300	—	\$28,270	\$34,000	\$11,698	\$26,586

Assets and Liabilities of Municipalities — Continued.

CITY OR TOWN,	Winchester.	Windsor.	Winthrop.	Woburn.	Worcester.	Worthington.	Wrentham.	Yarmouth.
ASSETS.								
Schoolhouses,	\$80,000	\$2,100	\$46,100	\$203,662	\$1,399,065	\$2,400	\$30,200	\$10,000
Public Library,	6,000	—	2,300	250,000	214,935	—	1,200	12,072
Other Public Buildings,	98,000	—	8,450	49,000	451,412	9,500	—	3,000
Public Grounds, as Parks, etc.,	16,000	—	—	32,600	1,156,691	—	1,000	—
Cemeteries,	15,000	400	7,050	20,000	18,722	300	—	500
Other Real Estate,	4,500	—	2,250	4,600	169,270	—	8,600	—
Water Works,	300,000	—	5,400	570,878	2,486,062	—	—	—
Fire Apparatus,	12,000	—	—	50,301	104,000	—	—	1,000
Trust Funds,	1,600	—	—	97,423	316,848	—	350	16,000
Water Sinking Fund,	—	—	—	38,779	252,736	—	—	—
Other Sinking Funds,	—	—	7,525	—	1,150,420	—	—	—
Other Assets,	—	—	1,000	—	346,390	4,100	10,035	2,500
Total Assets,	\$528,100	\$2,500	\$80,075	\$1,317,243	\$8,067,051	\$16,300	\$51,385	\$45,072
LIABILITIES.								
Schoolhouses,	\$38,000	No debts.	\$11,250	\$39,200	*	No debts.	—	—
Public Library,	—	—	—	—	*	—	—	—
Other Public Buildings,	25,000	—	2,000	26,000	*	—	—	—
Public Grounds, as Parks, etc.,	—	—	—	5,600	*	—	—	—
Cemeteries,	5,000	—	3,771	—	*	—	—	—
Other Real Estate,	—	—	1,000	—	*	—	—	—
Water Works,	306,000	—	7,500	343,300	*	—	—	—
Sewerage,	—	—	—	2,500	*	—	—	—
Fire Apparatus,	—	—	17,000	—	*	—	—	—
Highways and Bridges,	—	—	15,000	—	*	—	—	—
Railroads,	—	—	—	—	*	—	—	—
Trust Funds,	1,600	—	9,229	97,423	\$316,848	—	\$1,818	\$16,000
Other Debts,	—	—	—	89,850	4,175,000	—	1,225	—
Total Indebtedness,	\$375,600	—	\$66,760	\$608,873	\$4,491,848	—	\$3,043	\$16,000

* Included in other debts.

TABLE H.

Statement of the Valuation of each City and Town, and the Total Valuation of the State, as derived from the Table of Aggregates returned to the Secretary of the Commonwealth, with the Amount of Debt of each City and Town returned to the Tax Commissioner, both for the date of May 1, 1893, with the Percentage of Debt on such Valuation, a Statement of Sinking Funds, where they exist, what action, if any, has been taken under Chapter 133 of the Acts of 1882, so far as returns have been made to the Tax Commissioner.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Abington, .	\$2,253,860	\$162,370	.072	-	Raised \$6,000 current year.
Acton, .	1,468,910	2,125	.001	-	A specified sum raised to defray expenses.
Acushnet, .	598,160	-	-	-	-
Adams, .	3,693,715	157,300	.042	-	No action taken.
Agawam, .	1,268,052	36,176	.028	-	-
Alford, .	195,218	320	.001	-	Balance, if any, applied after paying current expenses.
Amesbury, .	4,631,189	156,000	.033	\$35,952	Raised and applied \$7,500 for current year.
Amherst, .	3,188,531	118,650	.037	-	Amount raised \$7,000.
Andover, .	4,612,522	201,073	.043	2,107	-
Arlington, .	6,329,985	271,416	.042	5,070	Applied \$9,255 for current year.
Ashburnham, .	1,097,424	17,319	.015	-	No action taken.
Ashby, .	511,580	1,152	.002	-	No action taken.
Ashfield, .	474,013	5,200	.010	-	No action taken.
Ashland, .	1,222,083	19,700	.016	-	Applied \$2,500 for current year.
Athol, .	3,568,605	87,600	.024	-	Make annual payments.
Attleborough, .	4,435,793	296,002	.066	62,961	-
Auburn, .	518,982	4,744	.009	-	No action taken.
Avon, .	717,455	60,000	.083	-	Pays \$1,500 annually.
Ayer, .	1,391,237	71,531	.051	2,500	Raised and applied \$1,050 for current year.
Barnstable, .	3,717,690	-	-	-	-

Statement of Valuation — Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds	Action under Act of 1882.
Barre, . . .	\$1,502,691	\$13,043	.008	-	Voted to pay \$6,250 the current year.
Becket, . . .	385,185	-	-	-	-
Bedford, . . .	967,657	24,000	.024	\$1,923	-
Belchertown, . .	939,620	-	-	-	-
Bellingham, . .	685,565	1,800	.002	-	No action taken.
Belmont, . . .	3,626,870	95,800	.026	-	Proportional annual payments.
Berkley, . . .	392,827	-	-	-	-
Berlin, . . .	512,721	-	-	-	-
Bernardston, . .	361,869	-	-	-	-
Beverly, . . .	13,867,725	1,082,700	.078	377,169	-
Billerica, . . .	1,756,535	19,500	.011	-	No action taken.
Blackstone, . .	2,578,395	26,626	.010	-	Raised \$4,210 current year.
Blandford, . . .	435,265	5,129	.011	-	No action taken.
Bolton, . . .	476,306	-	-	-	-
Boston, . . .	324,093,751	56,908,148	.061	25,999,268	-
Bourne, . . .	1,529,675	2,000	.001	-	No action taken.
Boxborough, . .	240,957	-	-	-	-
Boxford, . . .	649,102	6,757	.010	-	Voted to raise \$500.
Boylston, . . .	518,514	5,000	.009	-	No action taken.
Bradford, . . .	2,299,366	74,100	.032	-	No action taken.
Braintree, . . .	4,424,225	339,400	.076	19,500	Raised \$5,000.
Brewster, . . .	577,135	1,746	.003	-	No action taken.
Bridgewater, . .	2,363,571	5,000	.002	-	No action taken.
Brimfield, . . .	416,555	-	-	-	-
Brockton, . . .	20,931,236	1,042,918	.049	131,115	Action taken.
Brookfield, . . .	1,339,719	16,918	.012	-	Voted \$7,000.
Brookline, . . .	56,299,000	1,953,400	.034	375,134	-
Buckland, . . .	526,264	9,000	.017	-	\$2,000 paid from tax of 1893.
Burlington, . .	515,077	4,240	.008	-	\$530 applied for current year.
Cambridge, . . .	76,281,689	4,365,500	.057	1,374,299	-
Canton, . . .	3,885,832	119,000	.030	-	-
Carlisle, . . .	350,128	2,600	.007	-	No action taken.
Carver, . . .	743,320	3,000	.004	-	No action taken.
Charlemont, . .	344,033	6,000	.017	-	-
Charlton, . . .	920,930	-	-	-	-
Chatham, . . .	866,208	37,350	.043	-	Paid note for \$500 this current year.
Chelmsford, . . .	1,892,970	-	-	-	No action taken.
Chelsea, . . .	21,904,635	1,050,000	.047	-	-
Cheshire, . . .	711,302	13,133	.018	-	Voted to raise and apply \$1,000.
Chester, . . .	536,510	-	-	-	-
Chesterfield, . .	290,265	3,250	.011	-	Raised and applied \$500.
Chicopee, . . .	7,503,380	133,450	.017	2,054	-
Chilmark, . . .	219,618	-	-	-	-
Clarksburg, . .	219,890	6,000	.027	-	No action taken.

Statement of Valuation — Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Clinton, . .	\$6,789,051	\$364,751	.053	\$42,844	-
Cohasset, . .	4,295,966	66,500	.015	-	Voted to raise \$3,000 for the current year.
Colrain, . .	563,864	1,000	.001	-	No action taken.
Concord, . .	3,810,028	138,900	.036	43,373	-
Conway, . .	706,908	11,670	.016	-	Raised \$1,500 current year.
Cottage City, .	1,523,100	16,674	.010	-	-
Cummington, .	297,185	2,000	.006	-	No action taken.
Dalton, . .	2,260,358	-	-	-	-
Dana, . .	297,365	4,500	.015	-	Pays \$1,000 the current year.
Danvers, . .	4,352,247	277,125	.063	53,000	Raised \$1,500 the current year.
Dartmouth, . .	2,366,225	25,000	.010	-	-
Dedham, . .	6,088,216	6,000	-	-	Applied \$3,000 the current year.
Deerfield, . .	1,568,432	51,400	.032	-	No action taken.
Dennis, . .	1,205,516	3,800	.003	-	Applied \$500 the current year.
Dighton, . .	766,959	1,700	.002	-	-
Douglas, . .	1,057,762	9,490	.008	-	No action taken.
Dover, . .	830,323	-	-	-	-
Dracut, . .	1,709,308	16,000	.009	-	-
Dudley, . .	1,051,325	7,000	.006	-	Pays \$1,000 the current year.
Dunstable, . .	288,815	-	-	-	-
Duxbury, . .	1,296,682	41,000	.031	-	Applied \$2,000 the current year.
E. Bridgewater, .	1,478,871	2,500	.001	-	Pays \$500 annually.
Eastham, . .	244,118	950	.003	-	-
Easthampton, .	2,465,030	47,500	.019	-	\$2,500 to be paid this year.
Easton, . .	4,534,601	-	-	-	-
Edgartown, . .	764,975	3,500	.004	-	-
Egremont, . .	438,584	1,518	.003	-	No action taken.
Enfield, . .	628,310	2,000	.003	-	-
Erving, . .	384,611	5,000	.013	-	Applied \$1,000 the current year.
Essex, . .	873,107	32,812	.037	-	Applied \$1,000 the current year.
Everett, . .	11,299,800	406,975	.036	23,112	-
Fairhaven, . .	1,627,510	5,000	.003	-	Pays \$2,000 annually.
Fall River, . .	60,534,005	4,470,820	.073	1,534,367	-
Falmouth, . .	5,211,466	-	-	-	-
Fitchburg, . .	18,275,159	1,245,595	.068	308,742	-
Florida, . .	168,153	3,435	.020	-	Pays a portion of debt every year.
Foxborough, . .	1,587,419	7,665	.004	-	No action taken.
Frammingham, .	8,088,800	241,000	.029	37,000	-
Franklin, . .	2,727,925	39,600	.014	-	Pays 10 per cent. of debt each year.

Statement of Valuation — Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Freetown, .	\$814,445	\$5,646	.006	-	Pays \$450 annually.
Gardner, .	4,612,940	125,665	.027	-	Raised \$13,000 the cur- rent year.
Gay Head, .	23,147	1,252	.054	-	No action taken.
Georgetown, .	1,046,295	12,000	.011	-	Raises \$1,000 annually.
Gill, .	460,750	4,000	.008	-	Voted to pay \$500 an- nually.
Gloucester, .	15,517,180	348,550	.022	\$88,808	-
Goshen, .	137,454	1,000	.007	40	-
Gosnold, .	207,186	-	-	-	-
Grafton, .	2,378,350	70,500	.029	-	Pays \$1,500 annually.
Granby, .	429,802	2,000	.004	-	No action taken.
Granville, .	329,960	4,000	.012	-	No action taken.
Great Barring- ton.	3,203,358	34,470	.010	-	Applies all sums in excess of appropria- tions.
Greenfield, .	5,008,565	55,000	.010	-	Applies \$7,000 annu- ally.
Greenwich, .	270,180	-	-	-	-
Groton, .	2,893,190	9,000	.003	-	Applied \$3,000 the cur- rent year.
Groveland, .	931,663	21,650	.023	-	Applied \$1,000 the cur- rent year.
Hadley, .	975,260	69,620	.071	-	Applied \$2,500 the cur- rent year.
Halifax, .	265,189	-	-	-	-
Hamilton, .	1,026,143	-	-	-	-
Hampden, .	415,300	-	-	-	-
Hancock, .	338,048	-	-	-	-
Hanover, .	1,217,332	-	-	-	-
Hanson, .	612,514	-	-	-	-
Hardwick, .	1,465,835	30,400	.020	7,500	-
Harvard, .	845,539	-	-	-	-
Harwich, .	1,069,175	-	-	-	-
Hatfield, .	965,785	-	-	-	-
Haverhill, .	20,411,395	649,760	.031	142,162	-
Hawley, .	147,781	530	.003	-	No action taken.
Heath, .	157,538	-	-	-	-
Hingham, .	3,932,248	4,200	.001	-	No action taken.
Hinsdale, .	708,570	-	-	-	-
Holbrook, .	1,155,213	130,091	.112	16,078	-
Holden, .	1,263,270	19,627	.015	-	Pays \$3,666 67 the cur- rent year.
Holland, .	92,946	69	-	-	-
Holliston, .	1,565,376	23,000	.014	-	Votes \$3,000 annually.
Holyoke, .	25,649,655	1,215,232	.047	370,594	-
Hopedale, .	1,700,492	4,000	.002	-	Raises \$2,000 annually.
Hopkinton, .	2,197,257	171,000	.077	131,651	-
Hubbardston, .	660,817	9,600	.014	-	Applied \$2,000 the cur- rent year.
Hudson, .	2,758,849	199,281	.050	-	Raised and applied \$3,- 000 the current year.

Statement of Valuation — Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Hull, . .	\$2,819,506	*\$100,841	*.039	*\$26,474	-
Huntington, .	509,338	14,940	.029	-	Voted to raise \$1,000 the current year.
Hyde Park, .	8,320,215	208,000	.024	150,882	
Ipswich, . .	2,750,961	12,940	.004	-	No action taken.
Kingston, .	1,470,355	36,000	.024	-	-
Lakeville, .	482,304	1,500	.003	-	Voted to raise and appropriate \$500 the current year.
Lancaster, .	2,988,704	-	-	-	
Lanesborough.	517,793	6,128	.011	-	-
Lawrence, .	33,207,372	1,910,000	.057	491,068	-
Lee, . . .	1,785,032	11,700	.006	-	No action taken.
Leicester, .	2,137,116	15,900	.007	-	-
Lenox, . .	3,011,213	12,000	.003	-	Applies \$2,000 annually.
Leominster, .	5,302,641	257,600	.048	-	Voted to raise and appropriate \$10,000 the current year.
Leverett, .	286,407	500	.001	-	
Lexington, .	3,713,628	52,300	.014	-	No action taken.
Leyden, . .	165,119	2,775	.016	-	Pays \$2,600 annually.
Lincoln, . .	1,934,713	30,000	.015	8,347	-
Littleton, .	820,820	9,000	.010	-	No action taken.
Longmeadow, .	1,202,068	-	-	-	-
Lowell, . .	68,349,695	3,248,300	.047	383,784	-
Ludlow, . .	1,036,708	-	-	-	-
Lunenburg, .	760,539	7,000	.009	-	Pays \$1,000 annually.
Lynn, . . .	49,969,309	3,397,500	.067	508,201	-
Lynnfield, .	612,898	6,000	.009	-	No action taken.
Malden, . .	21,339,696	832,283	.039	31,327	-
Manchester, .	7,268,847	148,000	.020	-	-
Mansfield, .	1,733,476	38,500	.022	700	-
Marblehead, .	5,324,768	329,255	.061	-	Applies \$11,500 annually.
Marion, . .	762,430	-	-	-	
Marlborough, .	7,705,809	667,456	.086	99,874	-
Marshfield, .	1,219,270	55,000	.045	5,678	-
Mashpee, . .	184,140	2,000	.010	-	Raised and applied \$200 the current year.
Mattapoisett, .	1,494,663	-	-	-	
Maynard, . .	2,117,667	134,500	.063	2,000	-
Medfield, . .	1,282,662	5,100	.003	-	Applied \$500 for current year.
Medford, . .	14,904,575	422,188	.028	39,440	
Medway, . .	1,257,300	8,500	.006	-	Applied \$850 for current year.
Melrose, . .	9,400,130	388,000	.041	4,331	
Mendon, . .	538,892	-	-	-	-
Merrimac, .	1,330,422	26,950	.020	22,450	-
Methuen, . .	3,396,345	49,828	.014	-	No action taken.
Middleborough	3,872,448	85,455	.022	-	Raised \$5,000 the current year.

Statement of Valuation — Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Middlefield, .	\$219,575	—	—	—	—
Middleton, .	561,702	\$4,317	.007	—	No action taken.
Milford, .	5,196,509	86,500	.016	—	No action taken.
Millbury, .	2,282,077	37,837	.016	—	No action taken.
Millis, .	772,680	8,000	.010	—	No action taken.
Milton, .	14,846,700	—	—	—	—
Monroe, .	145,145	500	.003	—	No action taken.
Monson, .	1,765,284	1,000	—	—	—
Montague, .	3,413,656	69,000	.020	\$15,757	—
Monterey, .	221,375	4,326	.019	—	Raised some money for current year. No action taken.
Montgomery, .	154,613	250	.001	—	
Mt. Washington	81,584	—	—	—	—
Nahant, .	4,849,666	—	—	—	—
Nantucket, .	2,972,388	—	—	—	—
Natick, .	5,514,650	247,444	.044	27,495	—
Needham, .	2,684,927	124,682	.046	—	—
New Ashford, .	68,125	—	—	—	—
New Bedford, .	44,475,095	1,876,000	.042	273,014	—
New Braintree, .	433,770	4,000	.009	—	—
New Marlboro', .	554,776	1,500	.002	—	—
New Salem, .	293,460	*4,082	*.014	—	—
Newbury, .	956,960	9,052	.009	—	No action taken.
Newburyport, .	9,632,128	448,000	.046	28,310	—
Newton, .	41,853,800	2,588,900	.061	480,132	—
Norfolk, .	508,145	500	—	—	No action taken.
North Adams, .	7,016,287	583,000	.083	—	—
North Andover, .	2,793,723	—	—	—	—
No. Attleboro', .	3,811,037	299,070	.078	33,436	—
No. Brookfield, .	1,751,510	100,000	.057	—	Voted to pay \$11,000 annually.
North Reading, .	534,355	7,000	.013	—	
Northampton, .	10,010,330	465,500	.046	12,500	—
Northborough, .	1,244,296	68,500	.055	24,658	—
Northbridge, .	2,611,341	18,000	.006	—	\$9,000 to be paid this year.
Northfield, .	859,281	4,100	.004	—	
Norton, .	782,650	1,000	.001	—	Voted to apply \$500 the current year. Amount of debt to be taken from appro- priations for inci- dentals.
Norwell, .	903,437	7,914	.008	—	
Norwood, .	2,821,895	105,000	.037	10,063	Voted to pay \$1,000 the current year.
Oakham, .	334,345	2,500	.007	—	Raised and applied \$1,000 the current year.
Orange, .	2,732,850	207,750	.076	—	
Orleans, .	531,139	5,600	.010	—	Voted to make annual payments. Payable, 1893, \$3,775. No action taken.

Statement of Valuation — Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Otis, . . .	\$215,589	—	—	—	—
Oxford, . . .	1,280,556	\$630	—	—	No action taken.
Palmer, . . .	2,720,976	20,412	.007	—	—
Paxton, . . .	277,694	—	—	—	—
Peabody, . . .	7,451,300	271,628	.036	\$21,087	Raises \$10,000 annually.
Pelham, . . .	172,619	3,800	.022	—	—
Pembroke, . . .	669,720	758	.001	—	No action taken.
Pepperell, . . .	1,952,511	6,000	.003	—	Pays \$3,000 annually.
Peru, . . .	117,352	500	.004	—	Raised and applied \$250 the current year.
Petersham, . . .	590,026	—	—	—	—
Phillipston, . . .	273,465	2,500	.009	—	No action taken.
Pittsfield, . . .	12,164,239	604,000	.049	152,464	—
Plainfield, . . .	159,008	515	.003	—	No action taken.
Plymouth, . . .	6,241,550	233,177	.037	—	—
Plympton, . . .	306,618	—	—	—	—
Prescott, . . .	160,155	—	—	—	—
Princeton, . . .	825,277	—	—	—	—
Provincetown, . . .	2,124,970	52,500	.024	—	Applied \$4,600 the current year.
Quincy, . . .	16,638,070	272,142	.016	—	Raised and applied \$62,962 the current year.
Randolph, . . .	2,035,515	186,075	.091	23,000	Raised and applied \$3,575 the current year.
Raynham, . . .	799,124	—	—	—	—
Reading, . . .	3,206,466	181,029	.056	—	Pays 1 per cent. of valuation annually.
Rehoboth, . . .	722,459	—	—	—	—
Revere, . . .	6,396,165	146,436	.022	—	—
Richmond, . . .	458,241	—	—	—	—
Rochester, . . .	498,100	—	—	—	—
Rockland, . . .	2,928,749	150,500	.051	—	Raised and applied \$8,500 the current year.
Rockport, . . .	2,614,559	—	—	—	—
Rowe, . . .	186,241	300	.001	—	No action taken.
Rowley, . . .	629,823	14,740	.023	—	No action taken.
Royalston, . . .	535,937	—	—	—	—
Russell, . . .	514,386	6,200	.012	—	—
Rutland, . . .	598,970	17,000	.028	—	No action taken.
Salem, . . .	26,898,956	984,500	.036	104,566	—
Salisbury, . . .	599,075	3,285	.005	—	Payments made annually.
Sandisfield, . . .	346,848	—	—	—	—
Sandwich, . . .	873,300	10,601	.012	—	Raised \$1,000 for current year.
Saugus, . . .	2,899,148	46,500	.016	39,000	—
Savoy, . . .	169,181	1,000	.005	—	No action taken.

Statement of Valuation—Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Scituate, .	\$2,004,913	\$48,449	.024	—	Raises \$1,000 annually.
Seekonk, .	932,503	3,000	.003	—	No action taken.
Sharon, .	1,345,789	13,000	.009	—	—
Sheffield, .	887,394	1,500	.001	—	—
Shelburne, .	864,539	7,000	.008	—	—
Sherborn, .	832,990	—	—	—	—
Shirley, .	694,926	3,819	.005	—	No action taken.
Shrewsbury, .	982,318	15,653	.015	—	Voted to pay \$1,000 annually.
Shutesbury, .	156,625	213	.001	—	—
Somerset, .	1,030,949	22,101	.021	\$15,000	—
Somerville, .	41,820,700	1,131,500	.027	—	—
South Hadley, .	1,956,452	132,080	.067	3,708	—
Southampton, .	494,471	—	—	—	—
Southborough, .	1,551,554	11,500	.007	—	Applies \$2,000 annually.
Southbridge, .	3,437,865	90,505	.026	44,437	—
Southwick, .	509,198	15,116	.029	1,042	—
Spencer, .	4,191,057	419,241	.100	105,737	—
Springfield, .	55,239,919	1,580,000	.028	61,626	—
Sterling, .	856,062	3,900	.004	—	—
Stockbridge, .	2,854,507	12,000	.004	—	Makes annual proportionate payments.
Stoneham, .	3,828,820	90,400	.023	—	Applies \$5,000 annually.
Stoughton, .	2,604,250	52,000	.019	—	Assessed \$3,000 for current year.
Stow, .	682,895	—	—	—	—
Sturbridge, .	938,799	4,000	.004	—	—
Sudbury, .	1,085,395	10,500	.009	—	No action taken.
Sunderland, .	420,505	—	—	—	—
Sutton, .	1,303,790	9,500	.007	—	—
Swampscott, .	5,089,928	37,820	.007	—	No action taken.
Swansey, .	802,808	9,237	.011	—	No action taken.
Taunton, .	18,685,410	1,808,046	.096	719,562	—
Templeton, .	1,282,783	30,893	.024	—	No action taken.
Tewksbury, .	1,685,356	7,400	.004	—	No action taken.
Tisbury, .	755,784	6,000	.007	—	Voted \$500 for the current year.
Tolland, .	143,915	6,471	.044	—	—
Topsfield, .	871,315	8,000	.009	—	No action taken.
Townsend, .	1,125,573	—	—	—	—
Truro, .	324,755	1,500	.004	—	No action taken.
Tyngsborough, .	376,632	8,000	.021	—	Applied \$1,000 the current year.
Tyringham, .	202,766	—	—	—	—
Upton, .	958,450	5,080	.005	—	Voted to pay \$200 on monument annually.
Uxbridge, .	2,175,300	45,000	.020	27,000	Action taken.
Wakefield, .	5,607,220	95,013	.016	—	Raised and applied \$4,000 the current year.

Statement of Valuation — Continued.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Wales, .	\$276,825	—	—	—	—
Walpole, .	2,071,521	\$15,200	.007	—	—
Waltham, .	18,621,876	1,293,000	.069	\$195,197	—
Ware, .	4,038,050	104,300	.025	—	Applied \$13,200 the current year.
Wareham, .	1,866,531	18,000	.009	—	
Warren, .	2,458,835	28,185	.011	—	Applied \$5,480 the current year.
Warwick, .	300,405	—	—	—	
Washington, .	203,128	450	.002	—	—
Watertown, .	3,196,676	130,000	.015	—	Applied \$5,000 the current year.
Wayland, .	1,509,665	74,500	.049	10,566	
Webster, .	2,988,997	—	—	—	—
Wellesley, .	6,384,734	254,000	.039	33,093	—
Wellfleet, .	601,081	1,500	.002	—	—
Wendell, .	232,438	6,600	.027	2,500	—
Wenham, .	631,200	3,000	.004	—	Raised \$500 the current year. Voted to raise \$2,500 the current year.
West Boylston, .	1,224,835	20,000	.016	—	
W. Bridgewater	1,103,803	—	—	—	—
W. Brookfield, .	761,450	13,000	.017	—	To be paid in ten annual payments. Applied \$2,100 the current year.
W. Newbury, .	905,711	4,700	.005	—	
W. Springfield, .	3,735,919	108,600	.029	—	Applied \$5,000 the current year.
W. Stockbridge	600,936	—	—	—	
West Tisbury, .	358,523	—	—	—	—
Westborough, .	2,793,138	185,400	.066	41,953	—
Westfield, .	7,592,509	333,700	.043	—	Applied \$28,500 the current year.
Westford, .	1,159,038	—	—	—	
Westhampton, .	236,910	—	—	—	—
Westminster, .	728,913	—	—	—	—
Weston, .	3,025,249	13,000	.004	—	Voted to raise and apply \$1,500 annually.
Westport, .	1,366,750	—	—	—	
Weymouth, .	6,707,550	529,417	.078	46,482	—
Whately, .	408,692	4,160	.010	—	Paid \$1,500 the current year. Applied \$2,000 the current year.
Whitman, .	3,560,225	103,300	.029	12,352	
Wilbraham, .	760,147	—	—	—	—
Williamsburg, .	881,343	10,000	.011	—	—
Williamstown, .	2,514,376	34,000	.013	—	No action taken.
Wilmington, .	878,733	10,700	.012	—	Applied \$825 the current year. Applied \$2,500 the current year.
Winchendon, .	2,215,722	26,586	.011	—	
Winchester, .	5,750,299	374,000	.065	—	—

Statement of Valuation — Concluded.

CITY OR TOWN.	Valuation.	Indebtedness.	Per-centage.	Sinking Funds.	Action under Act of 1882.
Windsor, .	\$194,698	—	—	—	—
Winthrop, .	4,373,075	\$66,750	.015	\$7,525	—
Woburn, .	9,497,342	506,450	.053	38,779	Applied \$22,216.67 the current year.
Worcester, .	84,074,705	4,175,000	.049	1,403,156	
Worthington, .	295,873	—	—	—	—
Wrentham, .	1,428,642	2,693	.001	—	—
Yarmouth, .	1,887,420	—	—	—	—
	\$2,428,339,029	\$117,103,728	—	\$36,978,076	—

Total indebtedness without trust funds, . . . \$117,103,728

Trust funds, 3,959,415

Total liability, \$121,063,143

Total assets, including trust funds, \$183,935,349

From this table it appears that, —

78 towns have no indebtedness.

96 towns have less than one per cent.

60 towns have one per cent. and less than two per cent.

40 towns have two per cent. and less than three per cent.

18 towns have three per cent. and less than four per cent.

21 towns have four per cent. and less than five per cent.

11 towns have five per cent. and less than six per cent.

12 towns have six per cent. and less than seven per cent.

9 towns have seven per cent. and less than eight per cent.

3 towns have eight per cent. and less than nine per cent.

2 towns have nine per cent. and less than ten per cent.

1 town has ten per cent.

1 town has eleven per cent. and less than twelve per cent.

Sinking Funds Reported.

CITY OR TOWN.	1890.	1891.	1892.	1893.
Amesbury,	\$8,850	\$18,000	\$26,805	\$35,952
Andover,	1,050	1,200	1,776	2,107
Arlington,	20,164	32,536	32,536	5,070
Ashland,	22,562	—	—	—
Attleborough,	33,851	40,545	47,591	62,961
Ayer,	1,020	1,561	2,000	2,500
Bedford,	—	—	3,141	1,923
Beverly,	281,224	305,475	340,693	377,169
Blackstone,	49,695	55,520	63,930	—
Boston,	22,854,263	24,519,341	25,569,706	25,999,268
Braintree,	4,080	6,120	8,551	19,500
Brockton,	84,024	84,024	115,160	131,115
Brookline,	351,202	314,909	391,000	375,184
Cambridge,	1,211,719	1,315,660	1,466,146	1,374,299
Chelsea,	493,530	542,800	6,060	—
Chicopee,	—	—	2,054	2,054
Clinton,	20,364	28,000	35,380	42,844
Concord,	22,244	29,317	36,124	43,373
Danvers,	36,737	42,969	47,954	53,000
Edgartown,	2,124	—	—	—
Everett,	69,675	52,737	59,498	23,112
Fall River,	1,304,451	1,434,116	1,583,679	1,534,367
Fitchburg,	349,997	400,055	241,452	308,742
Frammingham,	14,000	20,085	23,687	37,000
Gloucester,	45,580	45,663	64,971	88,808
Goshen,	18	218	425	40
Grafton,	—	—	—	—
Hardwick,	1,000	4,162	6,000	7,500
Haverhill,	56,878	76,922	105,641	142,162
Holbrook,	9,851	10,245	13,000	16,078
Holyoke,	237,615	257,471	317,687	370,594
Hopkinton,	97,000	109,040	120,400	131,651
Hull,	21,365	26,474	26,474	*26,474
Hyde Park,	126,229	133,277	141,822	150,882
Lawrence,	326,555	366,099	431,267	491,068
Lincoln,	7,112	8,180	8,012	8,347
Lowell,	1,374,500	733,231	884,149	383,784
Lynn,	665,240	492,115	457,179	508,201
Malden,	185,313	37,174	65,053	31,327
Mansfield,	—	—	—	700
Marlborough,	35,755	44,658	61,916	99,374
Marshfield,	8,525	200	5,700	5,678
Mattapoisett,	1,400	—	—	—
Maynard,	—	—	—	2,000

* Return of 1892.

Sinking Funds Reported—Concluded.

CITY OR TOWN.	1890.	1891.	1892.	1893.
Medford,	\$94,153	\$16,765	\$25,414	\$39,440
Melrose,	42,224	48,992	12,761	4,331
Merrimac,	8,981	11,112	13,357	22,450
Montague,	10,613	12,000	13,276	15,757
Natick,	20,420	30,819	21,363	27,495
New Bedford, . . .	80,454	113,316	202,262	273,014
Newburyport, . . .	8,757	19,855	31,865	28,310
Newton,	321,367	362,866	432,622	480,132
North Attleborough, .	—	—	—	33,436
Northampton, . . .	195,067	195,063	—	12,500
Northborough, . . .	15,848	18,560	21,334	24,658
Norwood,	14,949	8,407	6,680	10,063
Peabody,	202,372	71,011	82,418	21,087
Pittsfield,	110,204	123,902	137,873	152,464
Plymouth,	10,000	—	—	—
Quincy,	—	—	—	—
Randolph,	14,296	14,523	18,668	23,000
Salem,	440,087	268,533	210,815	104,566
Saugus,	30,680	33,800	36,920	39,000
Somerset,	—	—	—	15,000
South Hadley,	10,237	12,889	13,441	3,708
Southbridge,	10,400	28,500	41,038	44,437
Southwick,	2,318	3,179	280	1,042
Spencer,	41,278	39,906	94,957	105,737
Springfield,	—	22,646	22,735	61,626
Taunton,	488,859	574,738	628,276	719,562
Uxbridge,	950	27,000	27,000	27,000
Waltham,	90,222	142,611	146,927	195,197
Wayland,	6,314	7,889	9,385	10,566
Wellesley,	16,351	21,337	26,894	33,093
Wendell,	800	800	1,600	2,500
Westborough,	26,371	31,511	37,062	41,953
Weymouth,	19,747	27,603	36,836	46,482
Whitman,	6,000	7,738	10,009	12,352
Winthrop,	14,203	4,000	5,551	7,525
Woburn,	121,912	95,193	109,750	38,779
Worcester,	1,144,374	1,170,737	1,274,072	1,403,156
	\$34,057,570	\$35,157,900	\$36,568,060	\$36,978,076

NET INDEBTEDNESS

OF

CITIES AND TOWNS.

TABLE I. — Statement showing the Net Indebtedness (excluding Sinking and Trust Funds) of each City and Town in the Commonwealth, and the Percentage of Debt to the Valuation by the Local Assessors, for the Years 1872, 1875, 1878, 1879 and 1893.

CITY OR TOWN.	1872.		1875.		1878.		1893.	
	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.
Abington,*	\$45,000	.009	\$39,150	.012	\$18,500	.010	\$162,370	.072
Action,	13,471	.011	23,359	.018	17,897	.015	2,125	.001
Acushnet,	4,420	.006	—	—	—	—	—	—
Adams,†	310,000	.050	330,000	.052	101,167	.050	157,300	.042
Agawam,	17,493	.017	39,337	.033	40,787	.033	36,176	.028
Alford,	2,500	.007	1,360	.004	—	—	320	.001
Amesbury,	59,742	.025	53,689	.020	24,891	.020	120,048	.025
Amherst,	127,000	.044	179,500	.068	171,700	.071	118,650	.037
Andover,	31,135	.011	33,855	.011	21,600	.007	198,966	.043
Arlington,	78,665	.014	317,273	.052	353,946	.078	266,346	.042
Ashburnham,	31,985	.031	59,020	.034	49,103	.052	17,319	.015
Ashby,	20,000	.040	11,081	.022	9,000	.018	1,152	.002
Ashfield,	18,785	.035	22,039	.041	11,275	.024	5,200	.010
Ashland,	53,139	.038	39,581	.028	46,757	.038	19,700	.016
Athol,	118,600	.048	127,180	.047	128,000	.051	87,600	.024
Attleborough,†	86,210	.011	16,674	.003	16,600	.003	238,041	.052
Auburn,	922	.001	10,000	.018	12,000	.028	4,744	.009
Avon,§	—	—	—	—	—	—	60,000	.033
Ayer,	27,000	.026	33,277	.031	35,152	.034	69,031	.049
Barstable,	952	—	—	—	—	—	—	—
Barre,	38,000	.020	100,489	.058	78,720	.052	19,043	.008
Becket,	—	—	—	—	—	—	—	—
Bedford,	5,000	.007	25,000	.031	29,000	.034	22,077	.022
Belchertown,	25,500	.023	25,188	.025	22,663	.024	—	—

Bellingham,	7,544	.014	8,757	.016	8,200	.016	1,800	.002
Belmont,	21,250	.006	30,710	.008	26,510	.008	95,840	.026
Berkley,	500	.001	1,837	.006	1,000	.003	-	-
Berlin,	35,454	.074	36,831	.076	41,542	.085	-	-
Bernardston,	225	-	10,500	.026	3,000	.007	-	-
Beverly,	665,640	.097	1,041,800	.121	1,086,125	.133	705,531	.050
BillERICA,	16,838	.011	26,148	.016	17,677	.011	19,500	.011
Blackstone,	69,547	.032	81,461	.038	63,336	.033	26,626	.010
Blandford,	3,056	.006	8,092	.019	6,814	.020	5,129	.011
Bolton,	6,250	.010	15,293	.029	-	-	-	-
Boston,	18,911,240	.025	28,262,510	.035	26,159,778	.041	30,908,880	.033
Bourne,||	-	-	-	-	-	-	2,000	.001
Boxborough,	3,548	.014	4,348	.017	2,636	.011	-	-
Boxford,	10,500	.011	7,955	.013	5,080	.008	6,757	.010
Boylston,	6,000	.010	-	-	-	-	5,040	.009
Bradford,	11,485	.008	54,875	.048	29,000	.025	74,100	.032
Braintree,	35,327	.015	54,929	.019	43,346	.014	819,900	.072
Brewster,	16,500	.024	6,100	.009	-	-	1,746	.003
Bridgewater,	-	-	-	-	-	-	5,000	.002
Brinfield,	6,043	.008	-	-	-	-	-	-
Brockton,	67,100	.014	57,000	.010	82,400	.013	911,803	.043
Brookfield,	55,695	.048	51,686	.040	55,000	.045	16,918	.012
Brookline,	473,800	.016	1,311,350	.047	1,486,750	.065	1,578,266	.028
Buckland,	28,970	.048	24,914	.041	22,000	.041	9,000	.017
Burlington,	8,304	.016	9,416	.018	7,500	.015	4,240	.008
Cambridge,	1,856,400	.038	4,280,400	.064	3,920,319	.079	2,991,201	.039
Canton,	6,447	.002	-	-	-	-	119,000	.030
Carlisle,	-	-	4,781	.013	4,150	.011	2,600	.007
Carver,	-	-	-	-	-	-	3,000	.004
Charlemont,	17,000	.045	15,500	.043	20,300	.067	6,000	.017
Charlton,	5,222	.005	16,700	.016	13,834	.013	-	-
Chatham,	2,425	.002	-	-	4,200	.006	37,350	.043

* Includes South Abington and Rockland in 1872.

† Includes North Adams in 1872 and 1875.

‡ Includes North Attleborough in 1872, 1876, 1878.

§ Included in Stoughton in 1872, 1875 and 1878.

|| Included in Sandwich in 1872, 1875 and 1878.

TABLE I. — *Statement showing the Net Indebtedness (excluding Sinking and Trust Funds) of each City and Town in the Commonwealth, and the Percentage of Debt to the Valuation by the Local Assessors, for the Years 1872, 1875, 1878 and 1893.*

CITY OR TOWN.	1872.		1875.		1878.		1893.	
	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.
Abington,*	\$45,000	.009	\$39,150	.012	\$18,500	.010	\$162,370	.072
Acton,	13,471	.011	23,359	.018	17,897	.015	2,125	.001
Acushnet,	4,420	.006	—	—	—	—	—	—
Adams,†	310,000	.050	330,000	.052	101,167	.050	157,300	.042
Agawam,	17,493	.017	39,337	.033	40,787	.033	36,176	.028
Alford,	2,500	.007	1,350	.004	—	—	320	.001
Amesbury,	59,742	.025	53,689	.020	24,891	.020	120,048	.025
Amherst,	127,000	.044	179,500	.068	171,700	.071	118,650	.037
Andover,	31,135	.011	33,855	.011	21,600	.007	198,966	.043
Arlington,	78,665	.014	317,273	.052	353,946	.078	266,346	.042
Ashburnham,	31,985	.031	59,020	.054	49,103	.052	17,319	.015
Ashby,	20,000	.040	11,031	.022	9,000	.018	1,152	.002
Ashfield,	18,785	.035	22,039	.041	11,275	.024	5,200	.010
Ashland,	53,139	.038	39,581	.028	46,767	.038	19,700	.016
Athol,.	118,600	.048	127,180	.047	128,000	.051	87,600	.024
Attleborough,†	36,210	.011	16,674	.003	16,600	.003	233,041	.052
Auburn,	922	.001	10,000	.018	12,000	.028	4,744	.009
Avon,\$	—	—	—	—	—	—	60,000	.083
Ayer, .	27,000	.026	33,277	.031	35,152	.034	69,031	.049
Barnstable,	952	—	—	—	—	—	—	—
Barre,	38,000	.020	100,489	.058	78,720	.052	13,043	.008
Becket,	—	—	—	—	—	—	—	—
Bedford,	5,000	.007	25,000	.031	29,000	.034	22,077	.022
Belchertown,	25,500	.023	25,188	.025	22,663	.024	—	—

Bellingham,	7,544	.014	8,757	.016	8,200	.016	1,800	.002
Belmont,	21,250	.006	30,710	.008	26,510	.008	95,800	.026
Berkley,	500	.001	1,837	.006	1,000	.003	—	—
Berlin,	35,454	.074	35,831	.076	41,542	.085	—	—
Bernardston,	225	—	10,500	.026	8,000	.007	—	—
Beverly,	665,640	.097	1,041,800	.121	1,036,125	.133	705,531	.050
BillERICA,	16,838	.011	26,148	.016	17,677	.011	19,500	.011
Blackstone,	69,547	.032	81,461	.038	68,336	.033	26,626	.010
Blandford,	3,056	.006	8,092	.019	6,814	.020	5,129	.011
Bolton,	6,250	.010	15,293	.029	—	—	—	—
Boston,	18,911,240	.025	28,262,510	.035	26,159,778	.041	30,908,880	.033
Bourne,|| . . . . .	—	—	—	—	—	—	2,000	.001
Boxborough,	3,548	.014	4,348	.017	2,636	.011	—	—
Boxford,	10,500	.011	7,955	.013	5,080	.008	6,757	.010
Boylston,	6,000	.010	—	—	—	—	5,000	.009
Bradford,	11,485	.008	54,875	.043	29,000	.025	74,100	.032
Braintree,	36,327	.015	54,929	.019	43,346	.014	319,900	.072
Brewster,	16,500	.024	6,100	.009	—	—	1,746	.003
Bridgewater,	—	—	—	—	—	—	5,000	.002
Brimfield,	6,043	.008	—	—	—	—	—	—
Brookton,	67,100	.014	57,000	.010	82,400	.013	911,803	.043
Brookfield,	55,695	.048	51,686	.040	55,000	.045	16,918	.012
Brookline,	473,800	.016	1,311,350	.047	1,486,750	.065	1,578,266	.028
Buckland,	28,970	.048	24,914	.041	22,000	.041	9,000	.017
Burlington,	8,304	.016	9,416	.018	7,500	.015	4,240	.008
Cambridge,	1,856,400	.038	4,280,400	.064	3,920,319	.079	2,991,201	.039
Canton,	6,447	.002	—	—	—	—	119,000	.030
Carlisle,	—	—	4,781	.013	4,150	.011	2,600	.007
Carver,	—	—	—	—	—	—	3,000	.004
Charlemont,	17,000	.045	15,500	.043	20,300	.067	6,000	.017
Charlton,	5,222	.005	16,700	.016	13,834	.013	—	—
Chatham,	2,425	.002	—	—	4,200	.006	37,350	.043

§ Included in Stoughton in 1872, 1876 and 1878.
|| Included in Sandwich in 1872, 1876 and 1878.

* Includes South Abington and Rockland in 1872.
† Includes North Adams in 1872 and 1875.
‡ Includes North Attleborough in 1872, 1875, 1878.

Statement showing the Net Indebtedness, etc. — Continued.

CITY OR TOWN.	1872.		1875.		1878.		1892.	
	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.
Chelmsford,	\$19,234	.011	\$10,450	.007	\$1,570,800	.099	\$1,050,000	.047
Chelsea,	794,400	.047	1,661,840	.089	12,869	.018	13,133	.018
Cheshire,	22,000	.022	12,363	.012	14,195	.030	—	—
Chester,	13,980	.026	17,657	.033	1,500	.005	3,250	.011
Chesterfield,	2,800	.007	1,200	.003	110,050	.022	131,396	.017
Chicopee,	148,150	.029	116,550	.021	9,965	.042	—	—
Chilmark,	10,786	.036	11,535	.042	16,394	.087	6,000	.027
Clarksburg,	—	—	10,124	.039	95,000	.022	321,907	.047
Clinton,	75,500	.023	132,000	.030	26,650	.010	66,500	.015
Cohasset,	14,100	.006	14,498	.006	23,200	.042	1,000	.001
Colrain,	25,000	.034	20,000	.029	72,000	.025	95,527	.025
Concord,	15,000	.006	68,400	.023	4,000	.005	11,670	.016
Conway,	7,000	.008	5,000	.006	—	—	16,674	.010
Cottage City,*	—	—	—	—	—	—	2,000	.006
Cummington,	—	—	—	—	—	—	—	—
Dalton,	—	—	100	—	100	—	—	—
Dana,	23,501	.084	22,831	.075	22,000	.081	4,500	.015
Danvers,	28,000	.008	30,500	.009	207,597	.059	224,125	.051
Dartmouth,	51,000	.025	33,200	.019	18,040	.010	25,000	.010
Dedham,	20,400	.003	13,000	.002	—	—	6,000	—
Deerfield,	46,250	.033	32,250	.024	38,274	.031	51,400	.032
Dennis,	9,500	.006	—	—	—	—	3,800	.003
Dighton,	10,415	.013	5,000	.006	3,500	.004	1,700	.002
Douglas,	25,000	.025	—	—	25,000	.023	9,490	.008
Dover,	5,800	.014	2,950	.006	—	—	—	—
Dracut,	44,000	.031	10,000	.010	6,000	.006	16,000	.009
Dudley,	21,840	.022	28,000	.026	19,049	.021	7,000	.006
Dunstable,	4,200	.013	2,800	.009	—	—	—	—
Duxbury,	84,100	.072	80,525	.073	78,000	.076	41,000	.031

Hyde Park,	196,200	.026	279,850	.040	186,390	.039	57,118	.006
Ipswich,	23,885	.013	20,152	.011	25,435	.014	12,940	.004
Kingston,	-	-	-	-	-	-	36,000	.024
Lakeville,	4,902	.008	-	-	-	-	1,500	.003
Lancaster,	14,694	.015	3,000	.001	-	-	-	-
Lanesborough,	448,700	.021	13,985	.018	15,400	.024	6,128	.011
Lawrence,	12,855	.007	1,594,346	.066	1,773,000	.074	1,418,932	.042
Lee,	8,260	.004	126,123	.064	112,143	.061	11,700	.006
Leicester,	9,424	.006	8,100	.004	3,000	.001	15,900	.007
Lenox,	44,000	.014	385,000	.085	332,200	.089	12,000	.003
Leominster,	7,955	.023	3,617	.011	11,079	.036	257,600	.048
Leverett,	57,400	.022	68,900	.023	51,800	.021	500	.001
Lexington,	1,800	.007	-	-	-	-	52,300	.014
Leyden,	20,700	.022	42,800	.055	34,000	.043	2,775	.016
Lincoln,	-	-	7,519	.010	15,530	.022	21,653	.011
Littleton,	-	-	-	-	-	-	9,000	.010
Longmeadow,	1,522,624	.048	-	.059	2,163,408	.053	-	-
Lowell,	4,387	.008	2,289,000	-	-	-	2,864,516	.041
Ludlow,	32,500	.038	35,662	.045	21,880	.029	7,000	.009
Lunenburg,	1,416,000	.051	2,080,500	.072	1,808,339	.079	2,889,299	.057
Lynn,	-	-	-	-	5,000	.008	6,000	.009
Lynnfield,	-	-	-	-	-	-	-	-
Malden,	340,000	.043	488,000	.049	520,453	.051	800,956	.037
Manchester,	26,806	.017	34,800	.020	20,477	.010	148,000	.020
Mansfield,	23,590	.024	22,189	.020	24,686	.022	37,800	.021
Marblehead,	123,550	.030	243,200	.059	195,000	.038	329,255	.061
Marion,	9,500	.020	4,238	.009	2,775	.006	-	-
Marlborough,	179,799	.054	150,000	.044	148,805	.043	567,582	.073
Marsfield,	88,324	.100	75,000	.075	70,000	.070	49,322	.040
Mashpee,	-	-	-	-	-	-	2,000	.010

Return of 1892.

† Included in Milford in 1872, 1875 and 1878.

† Included in Randolph in 1872.

• Included in Wilbraham in 1872 and 1876.

Statement showing the Net Indebtedness, etc. — Continued.

CITY OR TOWN.	1972.		1973.		1974.		1975.		1976.		1977.		1978.		1979.	
	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.
Groton,	\$44,000	.021			\$17,500	.008			\$8,000	.003			\$8,000	.003	\$9,000	.003
Groveland,	38,000	.046			34,278	.040			29,275	.037			29,275	.037	21,650	.023
Hadley,	24,622	.016			87,366	.062			92,000	.072			92,000	.072	69,620	.071
Halifax,	1,000	.003			—	—			—	—			—	—	—	—
Hamilton,	17,908	.034			13,400	.025			12,315	.020			12,315	.020	—	—
Hampden,	—	—			—	—			—	—			—	—	—	—
Hancock,	1,300	.002			—	—			2,750	.006			2,750	.006	—	—
Hanover,	12,000	.013			6,075	.005			5,382	.005			5,382	.005	—	—
Hanson,	1,232	.002			4,342	.008			2,000	.003			2,000	.003	—	—
Hardwick,	13,676	.012			41,331	.039			45,662	.046			45,662	.046	22,900	.015
Harvard,	—	—			18,000	.020			10,801	.012			10,801	.012	—	—
Harwich,	41,300	.088			31,000	.028			26,100	.028			26,100	.028	—	—
Hatfield,	—	—			4,700	.003			5,342	.004			5,342	.004	—	—
Haverhill,	162,500	.015			495,117	.047			427,498	.044			427,498	.044	607,598	.024
Hawley,	2,500	.014			4,320	.027			4,658	.031			4,658	.031	530	.003
Heath,	—	—			—	—			—	—			—	—	—	—
Hingham,	32,150	.010			47,963	.014			34,642	.010			34,642	.010	4,200	.001
Hinsdale,	—	—			3,434	.004			—	—			—	—	—	—
Holbrook,	—	—			10,000	.010			10,565	.010			10,565	.010	114,013	.098
Holbrook,†	—	—			53,666	.054			59,674	.063			59,674	.063	19,627	.015
Holden,	50,000	.047			53,666	.054			59,674	.063			59,674	.063	69	—
Holland,	2,036	.013			1,522	.011			1,200	.009			1,200	.009	—	—
Holliston,	66,007	.036			53,775	.028			46,865	.024			46,865	.024	28,000	.014
Holyoke,	222,800	.028			836,500	.086			817,418	.084			817,418	.084	844,638	.032
Hopedale,	—	—			—	—			—	—			—	—	4,000	.002
Hopedale,†	149,630	.066			162,500	.072			167,000	.071			167,000	.071	39,349	.017
Hopkinton,	52,600	.056			47,400	.052			44,095	.053			44,095	.053	9,600	.014
Hubbardston,	104,000	.070			130,000	.074			112,000	.061			112,000	.061	139,281	.030
Hudson,	—	—			20,093	.029			14,256	.018			14,256	.018	\$74,367	.028
Hull,	13,143	.030			—	—			—	—			—	—	14,940	.029
Huntington,	6,220	.008			—	—			—	—			—	—	—	—

Hyde Park,	.	.	.	196,200	.026	279,850	.040	186,390	.039	57,118	.006
Ipawich,	.	.	.	22,835	.013	20,152	.011	25,435	.014	12,940	.004
Kingston,	.	.	.	-	-	-	-	-	-	36,000	.024
Lakeville,	.	.	.	4,902	.008	-	-	-	-	1,500	.003
Lancaster,	.	.	.	-	-	3,000	.001	-	-	-	-
Lancsborough,	.	.	.	14,694	.015	13,985	.018	15,400	.024	6,128	.011
Lawrence,	.	.	.	448,700	.021	1,594,346	.066	1,773,000	.074	1,418,932	.042
Lee,	.	.	.	12,855	.007	126,123	.064	112,148	.061	11,700	.006
Leicester,	.	.	.	8,260	.004	8,100	.004	3,000	.001	15,900	.007
Lenox,	.	.	.	9,424	.006	-	-	-	-	12,000	.003
Leominster,	.	.	.	44,000	.014	335,000	.085	332,200	.089	257,600	.048
Leverett,	.	.	.	7,955	.023	3,617	.011	11,079	.036	500	.001
Lexington,	.	.	.	57,400	.022	68,900	.023	51,800	.021	52,300	.014
Leyden,	.	.	.	1,800	.007	-	-	-	-	2,775	.016
Lincoln,	.	.	.	20,700	.022	42,800	.055	34,000	.043	21,653	.011
Littleton,	.	.	.	-	-	7,519	.010	15,530	.022	9,000	.010
Longmeadow,	.	.	.	-	-	-	-	-	-	-	-
Lowell,	.	.	.	1,522,624	.048	2,289,000	.059	2,163,408	.053	2,864,516	.041
Ludlow,	.	.	.	4,387	.008	-	-	-	-	7,000	.009
Lunenburg,	.	.	.	32,500	.038	35,662	.045	21,880	.029	2,889,299	.057
Lynn,	.	.	.	1,416,000	.051	2,030,500	.072	1,808,339	.079	6,000	.009
Lynnfield,	.	.	.	-	-	-	-	5,000	.008	-	-
Malden,	.	.	.	340,000	.043	488,000	.049	520,453	.051	800,956	.037
Manchester,	.	.	.	26,806	.017	34,800	.020	20,477	.010	148,000	.020
Mansfield,	.	.	.	23,590	.024	22,189	.020	24,686	.022	37,800	.021
Marblehead,	.	.	.	123,550	.030	243,200	.059	135,000	.038	329,255	.061
Marion,	.	.	.	9,500	.020	4,238	.009	2,775	.006	-	-
Marlborough,	.	.	.	179,799	.054	150,000	.044	148,805	.043	567,582	.073
Marshfield,	.	.	.	83,324	.100	75,000	.075	70,000	.070	49,322	.040
Mashpee,	.	.	.	-	-	-	-	-	-	2,000	.010

• Included in Wiltshire in 1872 and 1873. † Included in Randolph in 1872. ‡ Included in Milford in 1872, 1876 and 1878. § Return of 1892.

Statement showing the Net Indebtedness, etc. — Continued.

CITY OR TOWN.	1872.		1875.		1878.		1892.	
	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.
Mattapoisett,	\$3,531	.005	\$9,402	.006	—	—	\$132,500	.062
Maynard,	27,606	.020	21,500	.016	\$2,800	.002	5,100	.003
Medfield,	9,122	.009	15,750	.016	2,704	.002	382,748	.025
Medford,	300,300	.041	519,500	.052	485,500	.066	8,500	.006
Medway,	25,600	.014	21,500	.012	14,600	.008	—	—
Melrose,	182,800	.050	303,214	.068	271,965	.067	383,669	.040
Mendon,	19,063	.028	19,455	.028	18,448	.028	—	—
Merrimac,†	—	—	—	—	22,660	.021	4,500	.003
Methuen,	75,512	.035	67,397	.030	71,100	.031	49,828	.014
Middleborough,	3,500	.001	43,133	.017	32,000	.012	85,455	.022
Middlefield,	—	—	6,000	.016	9,000	.027	—	—
Middleton,	1,050	.002	11,000	.022	7,800	.015	4,317	.007
Milford,†	231,000	.044	127,250	.044	204,600	.045	86,500	.016
Milbury,	29,000	.012	20,000	.007	18,251	.008	37,837	.016
Millis,§	—	—	—	—	—	—	8,000	.010
Milton,	32,000	.005	1,639	—	—	—	—	—
Monroe,	4,200	.080	4,000	.083	3,539	.084	500	.003
Monson,	24,865	.018	16,637	.012	3,673	.002	1,000	—
Montague,	25,896	.016	41,000	.020	24,000	.011	53,243	.015
Monterey,	2,201	.007	2,800	.011	4,737	.019	4,326	.019
Montgomery,	1,400	.009	—	—	—	—	250	.001
Mount Washington,	—	—	—	—	—	—	—	—
Nahant,	50,406	.007	7,200	.001	9,200	.001	—	—
Nantucket,	44,061	.019	33,589	.014	29,355	.012	—	—
Natick,	60,000	.018	212,000	.057	320,500	.081	219,949	.039
Needham,|| . . . . .	64,000	.015	77,925	.016	64,500	.014	124,682	.046
New Ashford,	—	—	—	—	—	—	—	—
New Bedford,	892,100	.087	1,195,000	.045	1,251,100	.048	1,602,986	.036
New Braintree,	4,600	.008	5,296	.011	4,908	.010	4,000	.009

New Marlborough,	.	.	.	.029	22,206	8,200	.012	1,500	.002
New Salem,	.	21,125	.065	.044	14,500	13,942	.043	94,082	.014
Newbury,	.	27,625	.038	.024	21,055	20,500	.024	9,052	.009
Newburyport,	.	431,400	.068	.066	531,613	421,622	.055	419,690	.043
Newton,	.	377,000	.015	.013	391,000	1,264,180	.050	2,108,768	.050
Norfolk,	.	—	—	—	—	—	—	500	—
North Adams,**	.	—	—	—	—	—	.052	583,000	.083
North Andover,	.	25,600	.012	.006	14,000	1,122	—	—	—
North Attleborough,††	.	—	—	—	—	—	—	265,634	.069
North Brookfield,	.	16,400	.008	.006	11,898	63,498	.033	100,000	.057
North Reading,	.	19,000	.036	.050	23,000	19,700	.044	7,000	.013
Northampton,	.	424,000	.052	.084	663,779	613,625	.086	463,000	.045
Northampton,	.	40,484	.031	.018	23,271	7,000	.005	43,842	.035
Northbridge,	.	—	—	—	—	—	—	18,000	.006
Northfield,	.	—	—	—	—	—	—	4,100	.004
Norton,	.	1,700	.002	—	—	2,351	.002	1,000	.001
Norwell,††	.	—	—	—	—	—	—	7,914	.008
Norwood,	.	—	—	—	—	—	—	94,937	.033
Oakham,	.	14,000	.037	.066	23,500	20,900	.060	2,500	.007
Orange,	.	46,982	.038	.027	38,490	41,900	.030	207,750	.076
Orleans,	.	7,000	.013	.030	13,000	7,000	.016	5,600	.010
Otis,	.	1,100	.003	.032	16,000	16,000	.068	—	—
Oxford,	.	8,504	.006	.023	34,000	31,830	.023	630	—
Palmer,	.	11,151	.008	.010	20,480	—	—	20,412	.007
Paxton,	.	—	—	—	—	—	—	—	—
Peabody,	.	188,000	.031	.084	523,577	307,800	.047	250,541	.033
Pelham,	.	8,030	.041	.049	8,780	7,300	.044	3,800	.022
Pembroke,	.	—	—	—	—	—	—	758	.001
Pepperell,	.	35,000	.031	.045	60,000	39,000	.031	6,000	.003
Peru,	.	900	.004	—	100	700	.004	500	.004
Petersham,	.	7,000	.009	.021	14,148	6,550	.010	—	—

** Included in Adams in 1872 and 1875.
 †† Included in Attleborough in 1872, 1875 and 1878.
 ‡ See South Scituate for 1872, 1875 and 1878.

† Included in Medway in 1872, 1875 and 1878.
 ‡ Includes Wellesley in 1872, 1875 and 1878.
 ¶ Return of 1892.

• Includes Mills in 1872, 1875 and 1878.
 + Included in Amesbury in 1872 and 1875.
 ‡ Includes Hopedale in 1872, 1875 and 1878.

Saugus,	48,958	.027	52,676	.080	95,547	.068	7,500	.002
Savoy,	160	—	3,601	.015	4,106	.019	1,000	.005
Scituate,	96,370	.085	84,751	.067	76,077	.059	48,449	.024
Seekonk,	—	—	700	—	4,300	.006	8,000	.003
Sharon,	10,101	.011	16,295	.015	11,060	.011	13,000	.009
Sheffield,	8,263	.006	5,538	.004	6,100	.006	1,500	.001
Shelburne,	21,850	.025	20,000	.023	14,000	.016	7,000	.008
Sherborn,	8,500	.009	—	—	5,000	.006	—	—
Shirley,	12,572	.014	7,400	.009	4,150	.005	8,819	.005
Shrewsbury,	11,775	.010	8,441	.003	2,941	.002	15,658	.015
Shutesbury,	3,700	.018	3,200	.017	2,488	.014	213	.001
Somerset,	10,900	.011	31,200	.032	35,000	.035	7,101	.006
Somerville,	612,063	.026	1,472,854	.047	1,511,895	.072	1,131,500	.027
South Abington,†	—	—	—	—	—	—	—	—
South Hadley,	5,500	.003	15,000	.008	62,852	.038	128,372	.065
South Scituate,§	13,052	.013	4,452	.005	5,000	.005	—	—
Southampton,	—	—	—	—	—	—	—	—
Southborough,	38,450	.027	31,500	.022	31,000	.025	11,500	.007
Southbridge,	5,100	.001	35,000	.011	30,000	.010	46,068	.013
Southwick,	6,000	.009	8,932	.015	7,069	.011	14,074	.027
Spencer,	66,000	.025	70,000	.026	53,000	.018	313,504	.074
Springfield,	360,000	.010	1,562,805	.039	1,904,000	.064	1,518,374	.027
Sterling,	10,230	.008	11,100	.010	5,975	.005	3,900	.004
Stockbridge,	12,304	.004	63,484	.024	48,385	.023	12,000	.004
Stoneham,	103,600	.035	117,000	.038	88,000	.029	90,400	.023
Stoughton,||	35,100	.014	50,700	.021	31,320	.013	52,000	.019
Stow,	3,890	.005	8,790	.012	4,961	.006	—	—
Sturbridge,	8,443	.007	7,859	.006	4,000	.003	4,000	.004
Sudbury,	36,995	.036	88,543	.038	32,500	.033	10,500	.009
Sunderland,	17,000	.036	11,000	.024	11,800	.029	—	—
Sutton,	—	—	8,500	.005	5,000	.003	9,500	.007
Swampscott,	43,599	.017	50,770	.020	42,594	.017	37,820	.007
Swansey,	9,569	.014	2,800	.004	—	—	9,237	.011

* Included in Abington in 1872.

† Included in Abington in 1872 and 1875. Name changed to Whitman in 1896.

§ Name changed to Norwell in 1888.

+ Includes Bourne in 1872, 1875 and 1878.

|| Includes Avon in 1872, 1875 and 1878.

Statement showing the Net Indebtedness, etc. — Concluded.

CITY OR TOWN.	1872.		1875.		1878.		1882.	
	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.	Indebtedness.	Per Cent.
Taunton, .	\$335,329	.020	\$275,600	.015	\$467,935	.030	\$1,088,484	.058
Templeton, .	50,000	.040	59,373	.052	46,857	.014	30,893	.024
Tewksbury, .	—	—	—	—	—	—	7,400	.004
Tisbury, .	32,589	.044	40,000	.058	37,318	.052	6,000	.007
Tolland, .	—	—	15,000	.056	15,000	.088	6,471	.044
Topsfield, .	18,600	.025	33,000	.042	21,124	.029	8,000	.009
Townsend, .	30,550	.037	21,861	.020	28,425	.029	—	—
Truro, .	7,563	.025	7,318	.025	5,415	.021	1,500	.004
Tyngsborough, .	2,580	.008	16,000	.051	15,400	.050	8,000	.021
Tyringham, .	900	.003	—	—	1,000	.004	—	—
Upton, .	14,703	.008	16,672	.018	13,009	.015	5,080	.005
Uxbridge, .	11,000	.006	2,340	.001	—	—	18,000	.008
Wakefield, .	136,550	.086	107,854	.027	84,700	.022	95,013	.016
Wales, .	—	—	3,003	.006	407	.001	—	—
Walpole, .	—	—	—	—	—	—	15,200	.007
Waltham, .	180,350	.019	436,350	.043	477,000	.056	1,097,803	.058
Ware, .	93,000	.056	68,000	.039	55,000	.032	104,300	.025
Wareham, .	5,000	.004	—	—	—	—	18,000	.009
Warren, .	30,899	.020	25,373	.014	20,851	.010	28,185	.011
Warwick, .	15,666	.065	15,751	.059	10,000	.039	—	—
Washington, .	5,263	.018	2,950	.011	1,449	.006	450	.002
Watertown, .	53,093	.007	101,893	.012	79,293	.011	130,000	.015
Wayland, .	22,560	.024	74,699	.070	72,303	.059	63,934	.042
Webster, .	54,055	.031	50,875	.026	39,600	.020	—	—
Wellesley,* .	—	—	—	—	—	—	220,907	.084
Wellfleet, .	41,875	.047	39,875	.045	450	—	1,500	.002
Wendell, .	8,124	.041	7,824	.043	7,318	.043	4,000	.017
Wenham, .	10,550	.019	8,258	.015	7,400	.013	3,000	.004

West Boylston, .	24,266	.023	67,500	.063	67,350	.064	20,000	.016
West Bridgewater, .	2,444	.002	1,257	.001	-	-	-	-
West Brookfield, .	23,452	.029	17,000	.020	11,618	.014	13,000	.017
West Newbury, .	36,700	.032	30,300	.028	20,000	.019	4,700	.005
West Springfield, .	35,693	.015	112,653	.040	108,500	.039	108,600	.029
West Stockbridge, .	-	-	167	-	-	-	-	-
West Tisbury,†	-	-	-	-	-	-	-	-
Westborough, .	53,400	.023	59,160	.023	43,000	.018	143,447	.051
Westfield, .	174,508	.028	357,588	.048	357,191	.048	333,700	.043
Westford, .	12,300	.012	25,000	.022	20,743	.021	-	-
Westhampton, .	2,466	.007	1,400	.004	-	-	-	-
Westminster, .	29,416	.031	30,000	.036	22,680	.027	-	-
Weston, .	17,950	.013	23,558	.013	19,686	.012	13,000	.004
Westport, .	24,884	.017	20,000	.014	15,700	.010	-	-
Weymouth, .	71,392	.013	54,692	.009	31,000	.005	482,935	.071
Whately, .	8,200	.009	-	-	8,000	.016	4,160	.010
Whitman, .	-	-	-	-	-	-	90,948	.025
William, .	3,445	.004	150	-	500	-	-	-
Williamstown, .	30,000	.018	45,840	.038	27,900	.029	10,000	.011
Williamstown, .	44,982	.025	40,450	.021	35,580	.021	34,000	.013
Wilmington, .	10,932	.019	5,669	.010	4,664	.008	10,700	.012
Winchendon, .	105,560	.052	88,850	.040	85,965	.047	26,586	.011
Winchester, .	36,333	.008	199,000	.042	219,150	.038	374,000	.065
Windsor, .	5,731	.016	4,988	.021	948	.001	-	-
Winthrop, .	48,000	.071	54,500	.052	75,194	.078	59,225	.013
Woburn, .	116,150	.013	640,690	.073	560,750	.068	467,671	.049
Worcester, .	2,623,140	.062	3,099,732	.062	2,362,747	.056	2,771,844	.032
Worthington, .	-	-	-	-	-	-	-	-
Wrentham, .	5,901	.004	-	-	17,054	.014	2,693	.001
Yarmouth, .	9,134	.006	6,000	.004	1,000	-	-	-
	\$15,221,745	-	\$71,784,006	-	\$68,864,685	-	\$80,125,652	-

• Included in Needham in 1872, 1875 and 1878.

† Included in Tisbury in 1872, 1875 and 1878.

‡ Includes Hampden in 1872 and 1875.

TABLE K. — *Steam Boiler Returns.*

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Abington,	20	1,115	Two in 1868, 1 in 1870, 2 in 1873, 1 in 1879, 1 in 1882, 2 in 1883, 1 in 1884, 2 in 1887, 1 in 1888, 1 in 1889, 3 in 1891, 1 in 1893, 2 unknown, 1 not reported,	No report.
Acton,	1	Not rep'd.	One in 1870, 1 in 1871, 1 in 1873, 1 in 1874, 1 in 1879, 1 in 1882, 1 in 1883, 3 in 1884, 1 in 1885, 2 in 1886, 4 in 1892,	None.
Acushnet,	2	80	Not reported,	No report.
Adams,	55	4,805	One in 1858, 1 in 1860, 2 in 1861, 4 in 1863, 1 in 1865, 2 in 1870, 2 in 1873, 5 in 1875, 1 in 1876, 3 in 1878, 8 in 1880, 1 in 1881, 5 in 1882, 3 in 1887, 4 in 1888, 2 in 1889, 4 in 1890, 1 in 1891, 5 in 1892,	None.
Agawam,	4	330	One in 1884, 2 in 1886, 1 in 1889, 1 not reported,	No report.
Alford,	1	Not rep'd.		-
Amesbury,	None.	-	Four in 1878, 2 in 1879, 6 in 1880, 2 in 1881, 1 in 1882, 1 in 1883, 7 in 1884, 4 in 1885, 1 in 1886, 2 in 1887, 13 in 1888, 5 in 1889, 2 in 1892, 1 not reported,	None.
Amherst,	23	846	Two in 1860, 1 in 1865, 1 in 1868, 2 in 1869, 1 in 1870, 2 in 1872, 1 in 1877, 5 in 1880, 1 in 1882, 1 in 1883, 1 in 1884, 1 in 1888, 1 in 1889, 1 unknown, 2 not reported,	None.
Andover,	28	2,104	One in 1870, 2 in 1881, 3 in 1888, 2 in 1885, 3 in 1887, 2 in 1889, 8 in 1890, 2 in 1891, 3 in 1892, 1 in 1893, 1 unknown,	None.
Arlington,	10	347	One in 1864, 1 in 1869, 1 in 1870, 1 in 1873, 1 in 1877, 1 in 1881, 1 in 1884, 1 in 1887, 1 in 1889, 1 in 1891,	None.
Ashburnham,	18	877	One in 1863, 1 in 1871, 2 in 1872, 1 in 1873, 1 in 1874, 1 in 1875, 1 in 1879, 3 in 1881, 1 in 1882, 1 in 1885, 1 in 1886, 1 in 1889, 1 in 1890, 2 in 1891,	None.
Ashby,	5	43	Not reported,	No report.
Ashfield,	5	106	One in 1889, 1 in 1892, 3 unknown,	None.

Ashland,	20	637	One in 1863, 1 in 1866, 1 in 1876, 1 in 1878, 1 in 1881, 2 in 1885, 2 in 1886, 1 in 1889, 5 in 1890, 1 in 1891, 1 in 1892, 3 unknown.	None.
Athol,	30	1,251	One in 1872, 1 in 1878, 5 in 1880, 3 in 1881, 2 in 1883, 1 in 1884, 2 in 1886, 2 in 1887, 1 in 1888, 1 in 1889, 3 in 1890, 9 not reported.	No report.
Attleborough,	38	Not rep'd. 2,673	Two in 1868, 1 in 1870, 1 in 1872, 2 in 1873, 1 in 1874, 3 in 1878, 1 in 1879, 5 in 1880, 1 in 1881, 5 in 1882, 1 in 1884, 3 in 1886, 1 in 1888, 2 in 1889, 3 in 1891, 1 in 1892, 4 in 1893, 2 not reported.	No report.
Auburn,	14	585	One in 1876, 2 in 1878, 2 in 1882, 2 in 1885, 1 in 1888, 1 in 1890, 3 in 1891, 3 unknown.	No report.
Avon,	1	Unknown.	One in 1878, 2 in 1883, 1 in 1890.	None.
Ayer,	4	215	One in 1870, 2 in 1874, 2 in 1876, 1 in 1880, 2 in 1886, 2 in 1887, 1 in 1889, 2 in 1890, 1 not reported.	None.
Barnstable,	14	483	Three in 1866, 1 in 1887, 1 in 1888, 1 in 1889, 1 in 1890, 2 not reported.	None.
Barre,	9	140	One in 1863, 2 in 1865, 1 in 1873, 1 in 1877, 1 in 1881, 2 in 1887, 1 in 1889, 2 in 1890, 2 in 1891, 1 in 1892, 10 unknown.	None.
Becket,	24	483½	Unknown.	None.
Bedford,	6	262	Not reported.	No report.
Belchertown,	8	210	Six in 1888, 1 in 1890, 2 not reported.	None.
Bellingham,	9	544	One in 1887, 1 in 1859, 6 in 1871, 2 in 1882.	None.
Belmont,	10	430	One in 1887, 6 unknown.	None.
Berkley,	7	208	Unknown.	None.
Berlin,	1	50	Unknown.	None.
Bernardston,	1	8	Unknown.	No report.
Beverly,	44	Not rep'd. 1,939½	No report.	No report.
Billerica,	18	868	Two in 1869, 1 in 1873, 2 in 1876, 2 in 1879, 6 in 1881, 2 in 1882, 1 in 1883, 4 in 1884, 1 in 1885, 4 in 1887, 5 in 1888, 5 in 1889, 4 in 1890, 5 in 1892.	None.
Blackstone,	22	1,900	One in 1870, 1 in 1876, 1 in 1880, 1 in 1881, 2 in 1885, 1 in 1886, 3 in 1887, 2 in 1888, 1 in 1889, 1 in 1890, 4 not reported.	No report.
Blandford,	7	175	Four in 1872, 1 in 1875, 2 in 1877, 10 in 1882, 3 in 1885, 1 in 1887, 1 unknown.	None.
Bolton,	5	89	Two in 1884, 1 in 1890, 4 unknown.	Man caught in belt and killed.
			One in 1869, 2 in 1890, 1 in 1891, 1 in 1892.	None.

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Buil.	Accidents.
Boston,	4,028	184,245	Two in 1852, 3 in 1854, 1 in 1855, 1 in 1856, 5 in 1861, 2 in 1862, 5 in 1863, 3 in 1864, 7 in 1865, 14 in 1866, 10 in 1867, 21 in 1868, 22 in 1869, 39 in 1870, 36 in 1871, 45 in 1872, 85 in 1873, 58 in 1874, 37 in 1875, 48 in 1876, 33 in 1877, 38 in 1878, 52 in 1879, 89 in 1880, 94 in 1881, 116 in 1882, 88 in 1883, 90 in 1884, 81 in 1885, 63 in 1886, 107 in 1887, 93 in 1888, 122 in 1889, 169 in 1890, 41 in 1891, 5 in 1892, 331 in 1893, 353 unknown, 1,614 not reported, .	Two. None. No report. None. No report.
Bourne,	4	126	One in 1868, 2 in 1882, 1 in 1885,	Two.
Boxborough,	2	Not rep'd.	Not reported,	None.
Boxford,	5	128	One in 1867, 2 in 1872, 1 in 1891, 1 in 1892,	No report.
Boylston,	2	100	In 1892,	None.
Bradford,	21	1,085	Two in 1869, 1 in 1870, 1 in 1873, 2 in 1879, 2 in 1880, 4 in 1883, 2 in 1884, 1 in 1886, 1 in 1888, 1 in 1889, 1 in 1890, 1 in 1891, 1 in 1892, 1 unknown,	No report.
Braintree,	30	1,714	One in 1864, 1 in 1868, 2 in 1876, 4 in 1880, 1 in 1881, 6 in 1882, 2 in 1883, 1 in 1886, 3 in 1887, 3 in 1888, 3 in 1890, 2 in 1892, 1 not reported,	None.
Brewster,	None.	—	One in 1855, 2 in 1861, 2 in 1863, 1 in 1866, 1 in 1868, 2 in 1871, 4 in 1874, 4 in 1875, 2 in 1876, 3 in 1880, 1 in 1882, 1 in 1883, 3 in 1884,	No report.
Bridgewater,	43	2,062	2 in 1885, 1 in 1886, 4 in 1887, 2 in 1888, 1 in 1889, 3 in 1890, 1 in 1891, 1 in 1892, 1 unknown,	—
Brimfield,	None.	—	One in 1855, 2 in 1861, 2 in 1863, 1 in 1866, 1 in 1868, 2 in 1871, 4 in 1874, 4 in 1875, 2 in 1876, 3 in 1880, 1 in 1882, 1 in 1883, 3 in 1884,	None.
Brockton,	{ 92 5 }	5,631 Not rep'd.	Two in 1870, 1 in 1874, 1 in 1877, 3 in 1878, 1 in 1880, 1 in 1881, 5 in 1882, 6 in 1883, 3 in 1884, 5 in 1885, 3 in 1886, 5 in 1887, 4 in 1888, 3 in 1889, 3 in 1890, 13 in 1891, 11 in 1892, 2 in 1893, 6 unknown, 19 not reported,	—
Brookfield,	25	911	Two in 1866, 1 in 1878, 2 in 1882, 1 in 1885, 1 in 1886, 1 in 1887, 2 in 1888, 3 in 1893, 12 unknown,	None.
Brookline,	13	1,252	Two in 1884, 2 in 1885, 1 in 1886, 1 in 1889, 1 in 1890, 1 in 1891, 3 in 1892, 2 unknown, 1 not reported,	No report. None.

Buckland,	6	203	One in 1865, 1 in 1890, 4 not reported,	. . . . .	. . . . .	None.
Burlington,	3	59	Unknown, . . . . .	. . . . .	. . . . .	No report.
Cambridge,	226	13,905½	One in 1865, 4 in 1867, 1 in 1868, 2 in 1870, 7 in 1872, 6 in 1873, 4 in 1874, 21 in 1875, 7 in 1876, 12 in 1877, 3 in 1878, 2 in 1879, 5 in 1880, 3 in 1881, 8 in 1882, 5 in 1883, 6 in 1884, 10 in 1885, 13 in 1886, 15 in 1887, 12 in 1888, 14 in 1889, 12 in 1890, 11 in 1891, 15 in 1892, 1 in 1893, 3 unknown, 23 not reported, . . . . .	. . . . .	. . . . .	None.
Canton,	40	2,284	One in 1870, 4 in 1874, 1 in 1875, 4 in 1879, 4 in 1880, 2 in 1882, 1 in 1883, 1 in 1884, 5 in 1886, 2 in 1887, 2 in 1888, 5 in 1889, 6 in 1891, 2 in 1893, . . . . .	. . . . .	. . . . .	None.
Carlisle,	2	16	One in 1886, 1 in 1891, . . . . .	. . . . .	. . . . .	None.
Carver,	3	105	One in 1883, 1 in 1886, 1 unknown, . . . . .	. . . . .	. . . . .	None.
Charlemont,	5	220	Not reported, . . . . .	. . . . .	. . . . .	No report.
Charlton,	13	586	One in 1865, 1 in 1870, 1 in 1876, 1 in 1877, 2 in 1880, 1 in 1888, 3 in 1890, 1 in 1893, 2 unknown, . . . . .	. . . . .	. . . . .	No report.
Chatham,	1	60	In 1889, . . . . .	. . . . .	. . . . .	None.
Chelmsford,	12	974	One in 1882, 1 in 1884, 2 in 1887, 1 in 1888, 2 in 1889, 1 in 1890, 1 in 1892, 3 unknown, . . . . .	. . . . .	. . . . .	None.
Chelsea,	101	7,398	One in 1867, 1 in 1870, 3 in 1871, 5 in 1872, 1 in 1873, 4 in 1878, 13 in 1880, 3 in 1881, 10 in 1882, 4 in 1883, 10 in 1884, 5 in 1885, 3 in 1886, 9 in 1887, 3 in 1888, 2 in 1889, 2 in 1890, 2 in 1891, 9 in 1892, 5 in 1893, 6 unknown, . . . . .	. . . . .	. . . . .	No report.
Cheshire,	10	270	In 1890, . . . . .	. . . . .	. . . . .	None.
Chester,	11	310	One in 1864, 1 in 1877, 1 in 1887, 8 not reported, . . . . .	. . . . .	. . . . .	No report.
Chesterfield,	5	60	Not reported, . . . . .	. . . . .	. . . . .	None.
Chicopee,	64	4,993	One in 1868, 1 in 1869, 3 in 1873, 13 in 1877, 6 in 1880, 1 in 1881, 2 in 1882, 1 in 1883, 1 in 1888, 9 in 1889, 3 in 1890, 3 in 1891, 4 in 1892, 1 in 1893, 15 unknown, . . . . .	. . . . .	. . . . .	No report.
Chilmark,	None.	—	Not reported, . . . . .	. . . . .	. . . . .	—
Clarksburg,	2	200	One in 1859, 1 in 1860, 1 in 1864, 1 in 1865, 3 in 1866, 3 in 1867, 5 in 1871, 8 in 1872, 1 in 1873, 1 in 1874, 2 in 1875, 1 in 1877, 1 in 1878, 3 in 1879, 5 in 1880, 7 in 1881, 1 in 1882, 2 in 1883, 6 in 1884, 6 in 1886, 5 in 1887, 1 in 1889, 3 in 1890, 3 in 1891, 1 in 1892, 4 unknown, . . . . .	. . . . .	. . . . .	None.
Clinton,	76	6,166		. . . . .	. . . . .

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Boston,	4,023	134,245	Two in 1852, 3 in 1854, 1 in 1855, 1 in 1856, 5 in 1861, 2 in 1862, 5 in 1863, 3 in 1864, 7 in 1865, 14 in 1866, 10 in 1867, 21 in 1868, 22 in 1869, 39 in 1870, 36 in 1871, 45 in 1872, 85 in 1873, 58 in 1874, 37 in 1875, 48 in 1876, 33 in 1877, 38 in 1878, 52 in 1879, 89 in 1880, 94 in 1881, 116 in 1882, 88 in 1883, 90 in 1884, 81 in 1885, 63 in 1886, 107 in 1887, 93 in 1888, 122 in 1889, 169 in 1890, 41 in 1891, 5 in 1892, 331 in 1893, 353 unknown, 1,614 not reported,	Two.
Bourne,	4	126	One in 1868, 2 in 1882, 1 in 1885,	None.
Boxborough,	2	Not rep'd.	Not reported,	No report.
Boxford,	5	128	One in 1867, 2 in 1872, 1 in 1891, 1 in 1892,	None.
Boylston,	2	100	In 1892,	No report.
Bradford,	21	1,085	Two in 1869, 1 in 1870, 1 in 1873, 2 in 1879, 2 in 1880, 4 in 1883, 2 in 1884, 1 in 1886, 1 in 1888, 1 in 1889, 1 in 1890, 1 in 1891, 1 in 1892, 1 unknown,	None.
Braintree,	30	1,714	One in 1864, 1 in 1868, 2 in 1876, 4 in 1880, 1 in 1881, 6 in 1882, 2 in 1883, 1 in 1886, 3 in 1887, 3 in 1888, 3 in 1890, 2 in 1892, 1 not reported,	No report.
Brewster,	None.	—	One in 1855, 2 in 1861, 2 in 1863, 1 in 1866, 1 in 1868, 2 in 1871, 4 in 1874, 4 in 1876, 2 in 1876, 3 in 1880, 1 in 1882, 1 in 1883, 3 in 1884, 2 in 1885, 1 in 1886, 4 in 1887, 2 in 1888, 1 in 1889, 3 in 1890, 1 in 1891, 1 in 1892, 1 unknown,	None.
Bridgewater,	43	2,062	One in 1855, 2 in 1861, 2 in 1863, 1 in 1866, 1 in 1868, 2 in 1871, 4 in 1874, 4 in 1876, 2 in 1876, 3 in 1880, 1 in 1882, 1 in 1883, 3 in 1884, 2 in 1885, 1 in 1886, 4 in 1887, 2 in 1888, 1 in 1889, 3 in 1890, 1 in 1891, 1 in 1892, 1 unknown,	No report.
Brimfield,	None.	—	Two in 1870, 1 in 1874, 1 in 1877, 3 in 1878, 1 in 1880, 1 in 1881, 5 in 1882, 6 in 1883, 3 in 1884, 5 in 1885, 3 in 1886, 5 in 1887, 4 in 1888, 3 in 1889, 3 in 1890, 13 in 1891, 11 in 1892, 2 in 1893, 6 unknown, 19 not reported,	None.
Brockton,	{ 92 5 }	5,631 Not rep'd.	Two in 1866, 1 in 1873, 2 in 1882, 1 in 1885, 1 in 1886, 1 in 1887, 2 in 1888, 3 in 1893, 12 unknown,	No report.
Brookfield,	25	911	Two in 1864, 2 in 1886, 1 in 1889, 1 in 1890, 1 in 1891, 2 in 1892, 2 unknown, 1 not reported,	None.
Brookline,	13	1,252	1892, 2 unknown, 1 not reported,	No report.

Buckland,	.	.	.	.	.	203	One in 1885, 1 in 1890, 4 not reported,	.	.	.	.	.	None.
Burlington,	.	.	.	.	.	59	Unknown,	.	.	.	.	.	No report.
Cambridge,	.	.	.	.	.	13,905½	One in 1865, 4 in 1867, 1 in 1868, 2 in 1870, 7 in 1872, 6 in 1873, 4 in 1874, 21 in 1875, 7 in 1876, 12 in 1877, 3 in 1878, 2 in 1879, 5 in 1880, 3 in 1881, 8 in 1882, 5 in 1883, 6 in 1884, 10 in 1885, 13 in 1886, 15 in 1887, 12 in 1888, 14 in 1889, 12 in 1890, 11 in 1891, 15 in 1892, 1 in 1893, 3 unknown, 23 not reported,	.	.	.	.	.	None.
Canton,	.	.	.	.	.	2,284	One in 1870, 4 in 1874, 1 in 1875, 4 in 1879, 4 in 1880, 2 in 1882, 1 in 1883, 1 in 1884, 5 in 1885, 2 in 1887, 2 in 1888, 5 in 1889, 6 in 1891, 2 in 1893,	.	.	.	.	.	None.
Carlisle,	.	.	.	.	.	16	One in 1886, 1 in 1891,	.	.	.	.	.	None.
Carver,	.	.	.	.	.	105	One in 1888, 1 in 1886, 1 unknown,	.	.	.	.	.	None.
Charlemont,	.	.	.	.	.	220	Not reported,	.	.	.	.	.	No report.
Charlton,	.	.	.	.	.	585	One in 1865, 1 in 1870, 1 in 1876, 1 in 1877, 2 in 1880, 1 in 1888, 3 in 1890, 1 in 1893, 2 unknown,	.	.	.	.	.	No report.
Chatham,	.	.	.	.	.	60	In 1889,	.	.	.	.	.	None.
Chelmsford,	.	.	.	.	.	974	One in 1882, 1 in 1884, 2 in 1887, 1 in 1888, 2 in 1889, 1 in 1890, 1 in 1892, 3 unknown,	.	.	.	.	.	None.
Chelsea,	.	.	.	.	.	7,398	One in 1867, 1 in 1870, 3 in 1871, 5 in 1872, 1 in 1873, 4 in 1878, 13 in 1880, 3 in 1881, 10 in 1882, 4 in 1883, 10 in 1884, 5 in 1885, 3 in 1886, 9 in 1887, 3 in 1888, 2 in 1889, 2 in 1890, 2 in 1891, 9 in 1892, 5 in 1893, 6 unknown,	.	.	.	.	.	No report.
Cheshire,	.	.	.	.	.	270	In 1890,	.	.	.	.	.	None.
Chester,	.	.	.	.	.	310	One in 1864, 1 in 1877, 1 in 1887, 8 not reported,	.	.	.	.	.	No report.
Chesterfield,	.	.	.	.	.	60	Not reported,	.	.	.	.	.	None.
Chicopee,	.	.	.	.	.	4,993	One in 1868, 1 in 1869, 3 in 1873, 13 in 1877, 6 in 1880, 1 in 1881, 2 in 1882, 1 in 1883, 1 in 1888, 9 in 1889, 3 in 1890, 3 in 1891, 4 in 1892, 1 in 1893, 15 unknown,	.	.	.	.	.	No report.
Chilmark,	.	.	.	.	None.	—	Not reported,	.	.	.	.	.	—
Clarksburg,	.	.	.	.	2	200	One in 1859, 1 in 1860, 1 in 1864, 1 in 1865, 3 in 1866, 3 in 1867, 5 in 1871, 8 in 1872, 1 in 1873, 1 in 1874, 2 in 1875, 1 in 1877, 1 in 1878, 3 in 1879, 5 in 1880, 7 in 1881, 1 in 1882, 2 in 1883, 6 in 1884, 6 in 1886, 5 in 1887, 1 in 1889, 3 in 1890, 3 in 1891, 1 in 1892, 4 unknown,	.	.	.	.	.	No report.
Clinton,	.	.	.	.	76	6,166		.	.	.	.	.	None.

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Cohasset,	5	225	Two in 1881, 1 in 1886, 1 in 1890, 1 unknown.	No report.
Colrain,	6	405	Two in 1868, 1 in 1886, 1 in 1887, 1 in 1891, 1 in 1892.	No report.
Concord,	17	896½	One in 1862, 1 in 1874, 1 in 1877, 1 in 1878, 2 in 1880, 2 in 1883, 1 in 1884, 2 in 1889, 2 in 1890, 1 in 1891, 1 in 1892, 1 in 1893, 1 unknown.	None.
Conway,	7	338	One in 1869, 1 in 1876, 1 in 1877, 1 in 1884, 1 in 1887, 1 in 1890, 1 in 1891.	None.
Cottage City,	12	244½	One in 1880, 1 in 1884, 2 in 1885, 3 in 1886, 1 in 1887, 2 in 1890, 2 not reported.	None.
Cummingtown,	6	216	One in 1870, 1 in 1880, 2 in 1884, 1 in 1885, 1 in 1888.	No report.
Dalton,	30	1,090½	One in 1863, 1 in 1868, 1 in 1870, 1 in 1871, 1 in 1873, 1 in 1874, 1 in 1875, 1 in 1876, 1 in 1878, 2 in 1881, 1 in 1882, 2 in 1883, 1 in 1884, 2 in 1886, 1 in 1887, 2 in 1888, 2 in 1889, 1 in 1890, 2 in 1891, 5 unknown.	None.
Dana,	3	190	Not reported.	None.
Danvers,	34	1,221	One in 1868, 2 in 1870, 3 in 1877, 2 in 1878, 2 in 1879, 2 in 1881, 1 in 1883, 1 in 1884, 2 in 1885, 1 in 1886, 2 in 1887, 3 in 1888, 2 in 1889, 5 in 1890, 2 in 1891, 1 in 1892, 1 unknown, 1 not reported.	No report.
Dartmouth,	6	196	Four in 1880, 2 not reported.	No report.
Dedham,	29	1,363	Two in 1859, 1 in 1862, 1 in 1863, 1 in 1873, 1 in 1876, 1 in 1877, 2 in 1881, 2 in 1882, 2 in 1883, 2 in 1884, 5 in 1885, 1 in 1886, 1 in 1887, 2 in 1888, 5 in 1889.	No report.
Deerfield,	8	357	One in 1849, 1 in 1884, 4 in 1890, 2 not reported.	None.
Dennis,	1	6	Not reported.	None.
Dighton,	9	680	One in 1872, 1 in 1883, 2 in 1886, 1 in 1887, 3 in 1892, 1 not reported.	None.
Douglas,	12	497	One in 1881, 1 in 1882, 3 in 1887, 2 in 1889, 2 in 1891, 3 unknown.	None.
Dover,	2	20	Unknown.	None.
Dracut,	15	1,074	One in 1861, 1 in 1883, 2 in 1884, 3 in 1885, 2 in 1890, 1 in 1891, 4 in 1892, 1 unknown.	No report.
Dudley,	26	1,575	One in 1870, 2 in 1871, 1 in 1872, 1 in 1875, 3 in 1877, 1 in 1878, 2 in 1880, 1 in 1881, 1 in 1882, 2 in 1884, 2 in 1885, 2 in 1886, 1 in 1889, 1 in 1890, 1 in 1891, 3 in 1893, 1 unknown.	None.

Dunstable,	3	54	Two in 1878, 1 in 1889,	None.
Duxbury,	3	190	Two in 1884, 1 in 1890,	None.
East Bridgewater,	7	260	One in 1873, 1 in 1879, 1 in 1880, 1 in 1881, 2 in 1883, 1 in 1889,	None.
Eastham,	None.	—	—	—
Easthampton,	27	1,699	Two in 1872, 1 in 1873, 1 in 1874, 1 in 1879, 3 in 1880, 1 in 1882, 1 in 1883, 1 in 1884, 4 in 1886, 2 in 1887, 6 in 1890, 1 in 1891, 1 unknown, 2 not reported,	None.
Easton,	19	1,198	One in 1871, 3 in 1874, 3 in 1880, 1 in 1882, 1 in 1883, 2 in 1885, 2 in 1886, 4 in 1887, 1 in 1888, 1 in 1889,	None.
Edgartown,	10	101	One in 1870, 1 in 1872, 1 in 1874, 1 in 1884, 6 not reported,	None.
Egremont,	8	198	One in 1867, 1 in 1877, 1 in 1878, 1 in 1880, 2 in 1882, 1 in 1886, 1 not reported,	None.
Enfield,	6	255	One in 1866, 1 in 1870, 1 in 1871, 1 in 1873, 1 in 1875, 1 in 1890, 1 not reported,	None.
Erving,	1	Not rep'd.	Two in 1869, 1 in 1880, 1 in 1882, 1 in 1883,	None.
Essex,	5	370	One in 1882, 1 in 1884, 1 in 1885, 1 in 1887, 1 in 1891, 1 in 1892, 5 unknown,	None.
Everett,	60	733	One in 1871, 1 in 1872, 1 in 1873, 1 in 1874, 1 in 1875, 1 in 1878, 1 in 1879, 4 in 1880, 3 in 1881, 1 in 1882, 3 in 1883, 3 in 1884, 4 in 1885, 5 in 1886, 4 in 1887, 9 in 1888, 4 in 1889, 8 in 1890, 1 in 1891, 2 in 1892, 2 not reported,	None.
Fairhaven,	9	264	Three in 1882, 1 in 1885, 1 in 1886, 4 not reported,	No report.
Fall River,	561	77,177	Twenty in 1866, 21 in 1867, 14 in 1869, 4 in 1870, 16 in 1871, 12 in 1872, 2 in 1873, 1 in 1874, 4 in 1875, 11 in 1876, 9 in 1877, 1 in 1878, 24 in 1879, 5 in 1880, 16 in 1881, 15 in 1882, 18 in 1883, 26 in 1884, 22 in 1885, 32 in 1886, 42 in 1887, 73 in 1888, 69 in 1889, 27 in 1890, 14 in 1891, 49 in 1892, 2 in 1893, 12 not reported,	No report.
Falmouth,	4	29	Two in 1887, 2 not reported,	None.
Fitchburg,	166	11,560½	One in 1854, 1 in 1862, 1 in 1867, 1 in 1869, 2 in 1871, 5 in 1872, 2 in 1874, 1 in 1875, 2 in 1876, 7 in 1877, 1 in 1879, 4 in 1880, 5 in 1881, 7 in 1882, 8 in 1883, 14 in 1884, 7 in 1885, 12 in 1886, 4 in 1887, 13 in 1888, 11 in 1889, 12 in 1890, 11 in 1891, 21 in 1892, 3 in 1893, 10 unknown,	No report.
Florida,	2	Not rep'd.	Not reported,	No report.

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Foxborough,	28	1,278	One in 1870, 2 in 1873, 1 in 1874, 3 in 1876, 1 in 1879, 2 in 1880, 3 in 1881, 1 in 1883, 4 in 1886, 1 in 1887, 2 in 1888, 1 in 1892, 2 unknown,	No report.
Framingham,	1	Unknown.	One in 1869, 1 in 1877, 1 in 1879, 1 in 1880, 1 in 1881, 11 in 1882, 2 in 1883, 7 in 1884, 7 in 1885, 1 in 1886, 5 in 1887, 8 in 1888, 5 in 1889, 4 in 1890, 2 in 1891, 3 not reported,	No report.
Franklin,	41.	1,792	One in 1864, 4 in 1867, 1 in 1870, 3 in 1871, 1 in 1872, 1 in 1873, 2 in 1874, 3 in 1876, 1 in 1877, 1 in 1881, 6 in 1882, 2 in 1884, 2 in 1885, 3 in 1886, 1 in 1887, 1 in 1889, 1 in 1890, 1 in 1891, 8 unknown, .	None.
Freetown,	12	380	One in 1869, 1 in 1871, 1 in 1876, 6 in 1878, 3 in 1890,	None.
Gardner,	52	2,485	One in 1869, 5 in 1870, 3 in 1872, 1 in 1875, 5 in 1880, 5 in 1881, 5 in 1882, 3 in 1883, 3 in 1884, 4 in 1885, 7 in 1886, 2 in 1887, 5 in 1888, 2 in 1889, 1 in 1890, 2 in 1891, 1 in 1892, 7 unknown, 1 not reported,	None.
Gay Head,	None.	—	One in 1857, 1 in 1876, 2 in 1880, 1 in 1884, 1 in 1885, 1 in 1886, 2 in 1887, 2 in 1888, 6 unknown,	None.
Georgetown,	17	365	Two in 1888, 1 in 1889, 1 not reported,	No report.
Gill,	4	255	One in 1865, 1 in 1869, 1 in 1870, 1 in 1871, 3 in 1872, 3 in 1873, 2 in 1874, 3 in 1875, 2 in 1876, 4 in 1877, 9 in 1878, 4 in 1879, 5 in 1880, 5 in 1881, 2 in 1882, 1 in 1883, 6 in 1884, 2 in 1885, 3 in 1886, 4 in 1887, 3 in 1888, 2 in 1889, 1 in 1890, 2 in 1891, 1 in 1892,	None.
Gloucester,	71	2,396	—	—
Goshen,	None.	—	—	—
Gosnold,	None.	—	—	—
Grafton,	27	1,977	One in 1875, 1 in 1878, 1 in 1879, 1 in 1880, 1 in 1881, 2 in 1882, 1 in 1884, 3 in 1885, 5 in 1886, 2 in 1887, 1 in 1888, 1 in 1889, 4 in 1891, 1 in 1892, 2 not reported,	None.
Granby,	4	26	One in 1874, 3 unknown,	No report.
Granville,	6	223	One in 1881, 1 in 1890, 2 in 1892, 2 unknown,	None.
Great Barrington,	21	1,241	One in 1860, 1 in 1865, 2 in 1868, 3 in 1880, 1 in 1881, 1 in 1885, 3 in 1886, 3 in 1887, 2 in 1890, 2 in 1892, 2 not reported,	No report.

Greenfield,	.	.	26	1,133	One in 1875, 1 in 1876, 4 in 1880, 1 in 1881, 3 in 1885, 4 in 1886, 1 in 1887, 3 in 1888, 1 in 1889, 2 in 1890, 2 in 1891, 1 in 1892, 2 unknown,	None.
Greenwich,	.	.	1	35	In 1891,	None.
Groton,	.	.	23	976	One in 1868, 1 in 1870, 2 in 1878, 1 in 1879, 1 in 1880, 3 in 1885, 3 in 1886, 3 in 1887, 2 in 1889, 4 in 1891, 1 in 1893, 1 unknown,	None.
Groveland,	.	.	15	217	Two in 1873, 6 in 1876, 1 in 1877, 1 in 1879, 2 in 1883, 1 in 1886, 1 in 1887, 1 in 1892,	None.
Hadley,	.	.	2	80	Unknown,	None.
Halifax,	.	.	4	73	One in 1877, 1 in 1881, 1 in 1882, 1 in 1891,	None.
Hamilton,	.	.	7	73	One in 1868, 1 in 1879, 1 in 1884, 1 in 1890, 1 in 1891, 1 in 1892, 1 not reported,	None.
Hamptden,	.	.	4	140	Two in 1860, 1 in 1871, 1 in 1887,	None.
Hancock,	.	.	1	45	In 1888,	None.
Hanover,	.	.	13	548	One in 1871, 2 in 1881, 1 in 1883, 2 in 1885, 3 in 1886, 1 in 1887, 1 in 1889, 1 in 1891, 1 in 1892,	None.
Hanson,	.	.	6	301	One in 1868, 1 in 1872, 1 in 1892, 3 unknown,	None.
Hardwick,	.	.	16	860	Three in 1880, 1 in 1881, 9 in 1882, 2 in 1884, 2 in 1889, 4 in 1892,	None.
Harvard,	.	.	5	Not rep'd.	One in 1872, 1 in 1878, 1 in 1880, 1 in 1882, 2 in 1889, 1 unknown,	None.
Harwich,	.	.	6	102	One in 1870, 1 in 1872, 1 in 1878, 2 in 1880, 1 in 1885, 5 in 1892,	None.
Hatfield,	.	.	1	Unknown.	Two in 1873, 1 in 1879, 3 in 1880, 3 from 1880 to 1886, 3 in 1882, 6 from 1882 to 1885, 5 in 1883, 3 in 1885, 3 from 1885 to 1888, 4 in 1886, 4 in 1888, 2 in 1889, 2 in 1890, 1 in 1891, 4 in 1892, 2 unknown,	No report.
Haverhill,	.	.	11	137	Unknown,	None.
Hawley,	.	.	None.	4,205	One in 1853, 1 in 1865, 2 in 1867, 1 in 1869, 2 in 1871, 1 in 1875, 1 in 1877, 2 in 1878, 1 in 1879, 1 in 1880, 1 in 1881, 1 in 1884, 1 in 1890, 3 not reported,	None.
Heath,	.	.	2	463	Four in 1868, 2 in 1872, 1 in 1885, 1 in 1888, 1 in 1890, 2 unknown,	No report.
Hingham,	.	.	18	Not rep'd.	Two in 1865, 1 in 1875, 1 in 1878, 2 in 1882,	None.
Hinsdale,	.	.	11	601	One in 1863, 1 in 1867, 1 in 1871, 3 in 1872, 2 in 1874, 2 in 1879, 2 in 1880, 1 in 1881, 1 in 1882, 1 in 1891, 1 not reported,	None.
Holbrook,	.	.	6	195		
Holden,	.	.	16	816		

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Holland,	None.	705	Two in 1874, 1 in 1875, 1 in 1880, 2 in 1881, 1 in 1882, 1 in 1884, 2 in 1885, 2 in 1889, 3 in 1890, 4 in 1891.	No report.
Holliston,	19		Two in 1863, 3 in 1865, 2 in 1868, 3 in 1869, 6 in 1870, 7 in 1872, 4 in 1873, 9 in 1874, 4 in 1875, 4 in 1876, 2 in 1877, 8 in 1878, 29 in 1879, 12 in 1880, 33 in 1881, 28 in 1882, 13 in 1888, 19 in 1884, 18 in 1885, 28 in 1886, 17 in 1887, 14 in 1888, 11 in 1889, 6 in 1890, 17 in 1891, 40 in 1892.	No report.
Holyoke,	339	20,354	One in 1880, 2 in 1881, 1 in 1882, 1 in 1888, 1 in 1887, 2 in 1888, 2 in 1889, 1 in 1890, 1 in 1892.	None.
Hopedale,	12	787	One in 1872, 1 in 1876, 1 in 1877, 2 in 1880, 2 in 1884, 1 in 1885, 1 in 1886, 3 in 1887, 1 in 1888, 2 in 1889, 1 in 1892.	None.
Hopkinton,	16	628½	One in 1879, 1 in 1883, 2 in 1888, 1 in 1889, 4 not reported.	None.
Hubbardston,	9	236	One in 1866, 1 in 1868, 1 in 1872, 1 in 1873, 1 in 1875, 1 in 1876, 1 in 1877, 1 in 1878, 2 in 1881, 3 in 1883, 1 in 1886, 1 in 1888, 4 in 1889, 3 in 1890.	None.
Hudson,	22	1,023	One in 1869, 1 in 1875, 1 in 1888, 1 in 1884, 1 in 1885, 2 in 1892, 8 not reported.	None.
Hull,	15	729	One in 1872, 1 in 1876, 1 in 1884, 1 in 1885, 1 in 1889, 1 in 1891, 3 in 1892, 1 in 1893, 5 unknown.	None.
Huntington,	15	733½	One in 1867, 1 in 1871, 1 in 1872, 1 in 1873, 1 in 1878, 2 in 1880, 15 in 1881, 1 in 1882, 2 in 1884, 3 in 1885, 1 in 1886, 2 in 1887, 2 in 1888, 5 in 1889, 1 in 1890, 2 in 1891, 4 in 1892, 3 in 1893, 8 unknown.	None.
Hyde Park,	56	3,736	One in 1891, 1 in 1892, 18 not reported.	None.
Ipswich,	20	716	Two in 1872, 1 in 1875, 1 in 1881, 3 in 1888, 1 in 1890, 2 unknown.	None.
Kingston,	10	392	One in 1876, 1 in 1880, 2 in 1886.	None.
Lakeville,	4	54	One in 1857, 2 in 1870, 1 in 1882, 2 in 1888, 1 in 1892, 7 unknown.	None.
Lancaster,	14	428	Unknown,	None.
Lanesborough,	5	40	Unknown,	None.

Lawrence,	222	21,121	Two in 1855, 2 in 1864, 1 in 1866, 1 in 1867, 4 in 1868, 2 in 1869, 6 in 1870, 6 in 1871, 9 in 1872, 6 in 1873, 14 in 1874, 9 in 1875, 10 in 1876, 11 in 1877, 8 in 1878, 4 in 1879, 22 in 1880, 13 in 1881, 4 in 1882, 7 in 1883, 6 in 1884, 2 in 1885, 3 in 1886, 32 in 1887, 7 in 1888, 11 in 1889, 1 in 1890, 2 in 1891, 6 in 1892, 11 unknown.	None.
Lee,	{ 63 11	2,938 Not rep'd.	Two in 1870, 1 in 1871, 6 in 1872, 1 in 1873, 1 in 1874, 1 in 1875, 2 in 1876, 1 in 1877, 2 in 1879, 8 in 1880, 6 in 1882, 6 in 1883, 1 in 1885, 2 in 1886, 3 in 1887, 1 in 1888, 4 in 1890, 1 in 1891, 1 in 1893, 14 not reported.	None.
Leicester,	26	1,593	Two in 1865, 1 in 1866, 1 in 1872, 2 in 1877, 2 in 1878, 1 in 1879, 1 in 1880, 1 in 1881, 2 in 1882, 2 in 1884, 1 in 1886, 2 in 1887, 1 in 1888, 2 in 1889, 3 in 1891, 2 in 1892.	No report. None.
Lenox,	9	348	One in 1878, 2 in 1883, 4 in 1888, 1 in 1890, 1 in 1892.	No report.
Leominster,	67	8,577	One in 1850, 1 in 1867, 4 in 1870, 2 in 1872, 1 in 1873, 1 in 1874, 2 in 1875, 1 in 1876, 1 in 1877, 3 in 1879, 2 in 1880, 5 in 1881, 1 in 1882, 2 in 1883, 1 in 1884, 1 in 1886, 3 in 1887, 5 in 1888, 1 in 1889, 6 in 1890, 5 in 1891, 3 in 1892, 15 not reported.	No report. None.
Leverett,	1	65	In 1875.	No report.
Lexington,	{ 8 2	342 Not rep'd.	One in 1870, 1 in 1874, 2 in 1884, 1 in 1885, 2 in 1891, 1 in 1892, 2 in 1893.	None.
Leyden,	None.	—	—	No report.
Lincoln,	1	37	In 1888.	No report.
Littleton,	9	403	Four in 1882, 1 in 1887, 1 unknown, 3 not reported.	No report.
Longmeadow,	25	618	One in 1872, 2 in 1880, 1 in 1881, 1 in 1882, 1 in 1883, 2 in 1884, 2 in 1885, 2 in 1886, 1 in 1887, 3 in 1888, 2 in 1889, 3 in 1891, 2 in 1892, 2 not reported.	No report.
Lowell,	{ 405 3	30,437 Unknown.	One in 1840, 2 in 1860, 12 in 1863, 7 in 1864, 1 in 1867, 13 in 1868, 2 in 1869, 2 in 1870, 16 in 1871, 28 in 1872, 12 in 1873, 34 in 1874, 6 in 1875, 2 in 1876, 13 in 1877, 5 in 1878, 23 in 1879, 33 in 1880, 29 in 1881, 48 in 1882, 14 in 1883, 14 in 1884, 18 in 1885, 7 in 1886, 16 in 1887, 20 in 1888, 4 in 1889, 5 in 1890, 7 in 1891, 8 unknown, 6 not reported.	None. None. None.
Ludlow,	7	222	One in 1868, 1 in 1878, 2 in 1882, 1 in 1888, 2 unknown.	None.
Lunenburg,	5	70	One in 1882, 1 in 1886, 2 in 1892, 1 unknown.	None.

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Lynn,	{ 908 1 }	10,435 Unknown.	One in 1862, 1 in 1863, 1 in 1864, 1 in 1865, 5 in 1867, 8 in 1868, 2 in 1869, 5 in 1870, 7 in 1871, 8 in 1872, 1 in 1873, 5 in 1874, 5 in 1875, 10 in 1876, 1 in 1877, 6 in 1878, 17 in 1879, 11 in 1880, 12 in 1881, 28 in 1882, 29 in 1883, 14 in 1884, 22 in 1885, 24 in 1886, 9 in 1887, 24 in 1888, 3 in 1889, 2 in 1890, 15 in 1891, 9 in 1892, 23 unknown,	No report. None.
Lynnfield,	1	40	In 1885,	No report.
Malden,	73	3,639	One in 1865, 1 in 1871, 1 in 1875, 5 in 1876, 1 in 1877, 2 in 1878, 1 in 1879, 2 in 1880, 5 in 1881, 4 in 1882, 3 in 1883, 5 in 1885, 3 in 1886, 2 in 1887, 15 in 1888, 4 in 1889, 2 in 1890, 3 in 1891, 5 in 1892, 8 not reported,	No report.
Manchester,	13	228	One in 1878, 2 in 1879, 3 in 1880, 2 in 1882, 1 in 1884, 1 in 1890, 3 in 1891,	None.
Mansfield,	31	681	One in 1869, 1 in 1872, 1 in 1874, 2 in 1875, 1 in 1878, 1 in 1879, 1 in 1880, 1 in 1881, 1 in 1882, 3 in 1883, 1 in 1884, 2 in 1886, 1 in 1887, 4 in 1888, 4 in 1889, 2 in 1890, 4 unknown,	No report.
Marblehead,	{ 32 1 3 3 57 }	1,097 Not rep'd. 90 Not rep'd. 3,170	Two in 1879, 2 in 1881, 5 in 1886, 3 in 1887, 5 in 1888, 4 in 1889, 6 in 1890, 1 in 1891, 1 in 1892, 3 unknown, 1 not reported,	No report.
Marion,	3	Not rep'd.	One in 1874, 1 in 1882, 1 in 1884, 3 not reported,	None.
Marlborough,	57	Not rep'd. 3,170	One in 1871, 1 in 1874, 1 in 1877, 3 in 1878, 2 in 1880, 1 in 1881, 2 in 1882, 1 in 1883, 2 in 1885, 3 in 1886, 3 in 1887, 4 in 1888, 3 in 1889, 1 in 1890, 2 in 1891, 10 in 1892, 17 unknown,	None.
Marshfield,	1	10	In 1892,	No report.
Mashpee,	1	8	In 1891,	None.
Mattapoisett,	3	115	One in 1870, 1 in 1874, 1 in 1882,	None.
Maynard,	20	1,934	One in 1880, 2 in 1884, 1 in 1886, 1 in 1887, 15 not reported,	No report.
Medfield,	10	344	One in 1875, 1 in 1880, 1 in 1882, 1 in 1883, 3 in 1886, 1 in 1891, 1 in 1892, 1 unknown,	None.

Medford,	40	1,353	Two in 1864, 2 in 1866, 1 in 1867, 2 in 1868, 2 in 1869, 1 in 1870, 4 in 1872, 1 in 1873, 1 in 1880, 2 in 1884, 1 in 1885, 2 in 1886, 1 in 1887, 1 in 1889, 2 in 1890, 1 in 1891, 3 in 1892, 1 in 1893, 2 unknown, 8 not reported,	None.
Medway,	21	740	One in 1869, 1 in 1878, 1 in 1880, 1 in 1881, 2 in 1883, 1 in 1884, 1 in 1885, 3 in 1886, 2 in 1889, 9 unknown,	None.
Melrose,	1	Unknown.	One in 1863, 1 in 1868, 1 in 1880, 13 in 1882, 10 not reported, . . .	None.
Mendon,	26	1,219	One in 1855, 1 in 1873, 1 in 1890, 1 unknown, . . .	None.
Merrimac,	4	82	One in 1871, 1 in 1881, 1 in 1882, 1 in 1887, 1 in 1890, 2 in 1892, . . .	None.
Methuen,	7	406	Four in 1871, 1 in 1873, 2 in 1874, 2 in 1875, 1 in 1879, 5 in 1880, 1 in 1881, 2 in 1883, 7 in 1886, 1 in 1887, 1 in 1889, 3 in 1891, 4 unknown, 1 not reported,	No report.
Middleborough,	36	2,579	Two in 1872, 1 in 1874, 1 in 1877, 1 in 1880, 1 in 1882, 1 in 1883, 2 in 1884, 4 in 1885, 1 in 1886, 4 in 1887, 5 in 1889, 5 in 1890, 2 in 1891, 3 unknown,	No report.
Middlefield,	33	1,419	One in 1866, 1 in 1867, 1 in 1869, 1 unknown, . . .	None.
Middleton,	4	160	Two in 1884, 1 in 1892, 3 unknown, . . .	No report.
Milford,	6	272	Two in 1870, 1 in 1871, 2 in 1872, 2 in 1873, 1 in 1878, 1 in 1879, 1 in 1881, 2 in 1882, 3 in 1883, 2 in 1884, 3 in 1885, 5 in 1886, 7 in 1887, 5 in 1888, 1 in 1889, 4 in 1890, 5 in 1892, 1 unknown, 9 not reported,	None.
Millbury,	57	1,801	Four in 1865, 1 in 1866, 3 in 1868, 1 in 1871, 2 in 1879, 6 in 1880, 1 in 1881, 3 in 1882, 2 in 1883, 1 in 1884, 1 in 1885, 2 in 1886, 5 in 1887, 2 in 1888, 1 in 1892,	None.
Millis,	35	1,508	One in 1883, 2 in 1884, 1 in 1886, 4 in 1891, 1 in 1892, 3 unknown, . . .	None.
Milton,	12	574½	Four in 1882, 1 in 1883, 2 in 1891, 1 unknown, . . .	None.
Monroe,	8	580	One in 1887, 1 in 1888, 1 not reported,	None.
Monson,	3	230	Two in 1868, 2 in 1871, 2 in 1872, 1 in 1875, 1 in 1877, 2 in 1878, 1 in 1880, 1 in 1881, 11 in 1885, 2 in 1886, 1 in 1888, 1 in 1891, 1 in 1892,	None.
Montague,	28	968	Three in 1873, 1 in 1878, 3 in 1879, 1 in 1880, 1 in 1881, 3 in 1883, 1 in 1885, 1 in 1886, 1 in 1887, 1 in 1888, 2 in 1889, 7 in 1891, 2 not reported,	No report.
Monterey,	23	1,654	In 1892,	None.
Montgomery,	4	Not rep'd.		No report.
Montgomery,	1	6		None.
Montgomery,	None.	—		—

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Mount Washington,	None.	—	—	—
Nahant,	None.	—	—	—
Nantucket,	8	314	One in 1878, 2 in 1882, 2 in 1884, 2 in 1889, 1 in 1890,	None.
Natick,	35	1,244	Two in 1868, 1 in 1869, 3 in 1874, 1 in 1875, 2 in 1876, 2 in 1877, 2 in 1878, 4 in 1880, 1 in 1881, 3 in 1882, 4 in 1883, 2 in 1884, 2 in 1885, 1 in 1886, 2 in 1887, 1 in 1892, 2 unknown.	No report.
Needham,	16	261	One in 1875, 2 in 1876, 1 in 1882, 1 in 1885, 2 in 1886, 1 in 1889, 2 in 1890, 4 in 1891, 2 in 1892.	None.
New Ashford,	None.	—	—	—
New Bedford,	282	27,100.	One in 1858, 2 in 1860, 2 in 1867, 1 in 1868, 2 in 1869, 1 in 1871, 3 in 1872, 10 in 1873, 4 in 1874, 4 in 1875, 2 in 1876, 1 in 1877, 1 in 1878, 2 in 1879, 9 in 1880, 3 in 1881, 17 in 1882, 28 in 1883, 6 in 1884, 7 in 1885, 12 in 1886, 5 in 1887, 21 in 1888, 34 in 1889, 28 in 1890, 4 in 1891, 35 in 1892, 19 in 1893, 18 unknown.	One.
New Braintree,	None.	—	—	—
New Marlborough,	6	168	One in 1859, 1 in 1867, 1 in 1876, 2 in 1891, 1 in 1892,	None.
New Salem,*	1	30	In 1887.	None.
Newbury,	4	116	One in 1883, 1 in 1892, 2 unknown.	No report.
Newburyport,	83	4,357	One in 1851, 4 in 1855, 1 in 1857, 2 in 1862, 1 in 1865, 1 in 1868, 1 in 1870, 1 in 1871, 1 in 1872, 5 in 1874, 2 in 1875, 3 in 1876, 7 in 1879, 4 in 1880, 9 in 1881, 2 in 1882, 4 in 1883, 8 in 1884, 6 in 1885, 1 in 1886, 5 in 1887, 4 in 1888, 2 in 1889, 5 in 1890, 2 unknown, 3 not reported.	None.
	{	Not rep'd.		
Newton,	64	4,115	Two in 1862, 1 in 1867, 2 in 1868, 1 in 1870, 2 in 1871, 1 in 1872, 2 in 1873, 2 in 1874, 7 in 1875, 4 in 1876, 1 in 1879, 2 in 1880, 2 in 1881, 1 in 1882, 4 in 1883, 2 in 1884, 6 in 1886, 1 in 1887, 3 in 1888, 1 in 1890, 7 in 1891, 3 in 1892, 7 not reported.	None.
Norfolk,	13	722	One in 1866, 1 in 1871, 1 in 1880, 1 in 1882, 2 in 1885, 1 in 1886, 1 in 1889, 1 in 1890, 1 in 1891, 3 unknown.	None.

North Adams, . . .	104	7,893	One in 1866, 2 in 1867, 6 in 1871, 8 in 1872, 2 in 1873, 2 in 1875, 1 in 1877, 3 in 1878, 3 in 1879, 2 in 1880, 3 in 1881, 1 in 1882, 3 in 1883, 1 in 1884, 1 in 1885, 6 in 1886, 2 in 1887, 6 in 1888, 13 in 1889, 7 in 1890, 23 in 1891, 3 in 1892, 3 in 1893, 2 not reported,	None.
North Andover, . . .	21	1,490	One in 1860, 1 in 1865, 6 in 1880, 2 in 1882, 1 in 1884, 1 in 1885, 3 in 1888, 2 in 1890, 5 in 1892,	None.
North Attleborough, . . .	1	Not rep'd.	One in 1888, 2 in 1890, 5 in 1892,	No report.
	27	1,223	One in 1887, 1 in 1873, 1 in 1876, 2 in 1881, 2 in 1882, 1 in 1883, 4 in 1884, 1 in 1885, 2 in 1886, 3 in 1887, 3 in 1888, 1 in 1889, 1 in 1890, 4 not reported,	None.
North Brookfield, . . .	15	494	One in 1857, 1 in 1874, 1 in 1875, 1 in 1877, 2 in 1882, 3 in 1885, 2 in 1886, 1 in 1887, 1 in 1889, 2 in 1890,	No report.
North Reading, . . .	5	184	Three in 1890, 1 in 1893, 1 unknown,	None.
Northampton, . . .	110	3,882	One in 1854, 2 in 1863, 2 in 1864, 1 in 1865, 2 in 1867, 3 in 1868, 1 in 1870, 2 in 1871, 3 in 1872, 11 in 1873, 2 in 1874, 6 in 1875, 7 in 1876, 3 in 1877, 3 in 1878, 8 in 1879, 6 in 1880, 4 in 1881, 6 in 1882, 8 in 1883, 2 in 1884, 5 in 1885, 4 in 1886, 2 in 1887, 2 in 1888, 3 in 1890, 3 in 1891, 10 not reported,	No report.
Northborough, . . .	14	555	Three in 1875, 1 in 1879, 3 in 1887, 7 unknown,	No report.
Northbridge, . . .	25	1,200	Two in 1866, 2 in 1871, 4 in 1880, 6 in 1883, 2 in 1884, 1 in 1886, 1 in 1887, 3 in 1889, 1 in 1890, 2 in 1891, 1 in 1892,	None.
Northfield, . . .	7	128	One in 1880, 1 in 1882, 1 in 1888, 4 unknown,	No report.
Norton, . . .	14	366	Two in 1877, 2 in 1878, 1 in 1879, 1 in 1880, 1 in 1883, 2 in 1885, 1 in 1887, 1 in 1889, 1 in 1891, 2 not reported,	None.
Norwell, . . .	6	190	One in 1877, 1 in 1884, 1 in 1886, 1 in 1887, 2 not reported,	None.
Norwood, . . .	22	1,348	Two in 1870, 1 in 1875, 1 in 1878, 1 in 1880, 1 in 1881, 1 in 1882, 1 in 1883, 1 in 1884, 3 in 1885, 2 in 1886, 1 in 1887, 1 in 1888, 1 in 1889, 3 in 1890, 2 in 1893,	No report.
Oakham, . . .	None.	-	-	None.
Orange, . . .	85	1,359	One in 1860, 2 in 1870, 1 in 1871, 1 in 1873, 1 in 1875, 1 in 1880, 5 in 1882, 2 in 1883, 1 in 1886, 2 in 1888, 1 in 1889, 2 in 1890, 4 in 1891, 4 in 1892, 5 not reported,	None.
Orleans, . . .	1	22	In 1887,	None.
Otis, . . .	1	20	In 1892,	No report.

• Return of 1892.

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Oxford,	25	879½	One in 1868, 6 in 1870, 1 in 1872, 1 in 1877, 1 in 1879, 1 in 1881, 1 in 1882, 1 in 1883, 2 in 1884, 5 in 1886, 2 in 1888, 1 in 1889, 1 in 1890, 1 unknown,	None.
Palmer,	24	1,511	Two in 1876, 4 in 1878, 1 in 1882, 1 in 1883, 1 in 1884, 1 in 1888, 2 in 1889, 7 in 1891, 5 unknown,	No report.
Paxton,	None.	—	—	—
Peabody,	207	8,006	One in 1860, 1 in 1863, 1 in 1864, 1 in 1866, 6 in 1867, 5 in 1868, 8 in 1869, 4 in 1870, 4 in 1871, 6 in 1872, 6 in 1873, 4 in 1874, 1 in 1876, 9 in 1877, 3 in 1878, 7 in 1879, 10 in 1880, 12 in 1881, 7 in 1882, 7 in 1883, 7 in 1884, 6 in 1885, 10 in 1886, 14 in 1887, 12 in 1888, 9 in 1889, 11 in 1890, 9 in 1891, 9 in 1892, 17 unknown, In 1890,	None.
Pelham,	1	15	One in 1873, 2 in 1886, 1 in 1887, 1 in 1890, 1 not reported,	None.
Pembroke,	6	137	One in 1869, 2 in 1870, 1 in 1875, 1 in 1877, 1 in 1881, 1 in 1884, 2 in 1885, 3 in 1886, 5 in 1887, 2 in 1888, 3 in 1889, 4 in 1890, 1 in 1891,	None.
Pepperell,	27	2,246	Not reported,	No report.
Peru,	1	40	Not reported,	None.
Petersham,	3	45	One in 1882, 1 in 1885, 1 in 1886, 1 in 1888,	None.
Phillipston,	4	57	One in 1856, 4 in 1867, 1 in 1869, 1 in 1870, 1 in 1872, 4 in 1874, 4 in 1875, 1 in 1876, 4 in 1878, 3 in 1879, 3 in 1880, 9 in 1881, 4 in 1882, 2 in 1883, 3 in 1884, 4 in 1885, 1 in 1886, 7 in 1887, 6 in 1888, 6 in 1889, 7 in 1890, 1 in 1891, 2 in 1892, 2 in 1893, 16 unknown, .	None.
Pittsfield,	97	4,991	Unknown,	None.
Plainfield,	2	80	One in 1865, 2 in 1871, 6 in 1873, 1 in 1875, 3 in 1878, 3 in 1879, 5 in 1880, 2 in 1881, 1 in 1887, 5 in 1888, 3 in 1889, 3 in 1890, 7 unknown, 2 not reported,	None.
Plymouth,	41	2,628	Unknown,	None.
Plymouth,	2	Not rep'd.	Unknown,	No report.
Plympton,	4	100	In 1890,	No report.
Prescott,	1	35	Two in 1887, 1 in 1889, 1 in 1891, 1 in 1892, 2 unknown,	No report.
Princeton,	7	196	One in 1878, 1 in 1879, 1 in 1880, 1 in 1881, 2 in 1883, 2 in 1886, 1 in 1887, 1 in 1888, 1 in 1890, 1 in 1891,	No report.
Provincetown,	12	151	in 1887, 1 in 1888, 1 in 1890, 1 in 1891,	None.

Quincy, . . .	75	3,620	Two in 1873, 1 in 1875, 1 in 1876, 2 in 1877, 2 in 1878, 1 in 1879, 2 in 1881, 2 in 1882, 8 in 1883, 3 in 1884, 3 in 1886, 4 in 1886, 9 in 1887, 6 in 1888, 8 in 1889, 3 in 1890, 4 in 1891, 2 in 1892, 3 in 1893, 1 unknown, 10 not reported.	None.
Randolph, . . .	19	682	One in 1868, 1 in 1870, 2 in 1874, 1 in 1884, 2 in 1886, 2 in 1887, 3 in 1890, 3 in 1891, 2 in 1892, 1 unknown.	None.
Raynham, . . .	5	175	One in 1876, 1 in 1882, 1 in 1886, 1 in 1887, 1 in 1889.	None.
Reading, . . .	22	1,021	Four in 1880, 1 in 1883, 1 in 1887, 1 in 1889, 2 in 1890, 3 in 1891, 10 unknown.	None.
Rehoboth, . . .	1	50	In 1875.	No report.
Revere, . . .	15	810	One in 1881, 11 in 1885, 1 in 1886, 1 in 1888, 1 in 1890.	None.
Richmond, . . .	5	600	Two in 1852, 2 in 1879, 1 in 1892.	None.
Rochester, . . .	7	257	Unknown.	None.
Rockland, . . .	17	543	One in 1872, 1 in 1873, 1 in 1881, 3 in 1882, 5 in 1885, 1 in 1886, 1 in 1889, 2 in 1890, 1 in 1892, 1 not reported.	None.
Rockport, . . .	29	817	One in 1872, 1 in 1873, 1 in 1880, 2 in 1888, 1 in 1886, 4 in 1887, 2 in 1888, 3 in 1889, 2 in 1890, 3 in 1891, 6 in 1892, 3 in 1893.	No report.
Rowe, . . .	3	180	One in 1878, 1 in 1886, 1 in 1888.	None.
Rowley, . . .	13	262	One in 1878, 1 in 1883, 2 in 1884, 4 in 1885, 1 in 1889, 1 in 1891, 1 in 1892, 1 in 1893, 1 not reported.	No report.
Royalston, . . .	1	25	Not reported.	No report.
Russell, . . .	10	685	One in 1871, 5 in 1872, 1 in 1873, 2 in 1889, 1 in 1892.	None.
Rutland, . . .	6	222	One in 1876, 2 in 1886, 1 in 1887, 1 in 1888, 1 unknown.	None.
Salem, . . .	252	11,965	Two in 1853, 4 in 1861, 1 in 1864, 3 in 1865, 2 in 1866, 5 in 1867, 6 in 1868, 1 in 1869, 10 in 1870, 2 in 1871, 3 in 1872, 7 in 1873, 8 in 1874, 9 in 1875, 3 in 1876, 1 in 1877, 5 in 1878, 3 in 1879, 14 in 1880, 4 in 1881, 11 in 1882, 14 in 1883, 7 in 1884, 12 in 1885, 18 in 1886, 16 in 1887, 8 in 1888, 13 in 1889, 16 in 1890, 5 in 1891, 6 in 1892, 25 unknown, 10 not reported.	None.
Salisbury, . . .	2	48	One in 1885, 1 in 1891.	No report.
Sandisfield, . . .	3	20	Two in 1871, 1 unknown.	None.
Sandwich, . . .	9	415	Two in 1860, 3 in 1869, 2 in 1870, 1 in 1880, 1 in 1890.	No report.
Saugus, . . .	13	666	One in 1870, 1 in 1881, 1 in 1883, 3 in 1884, 2 in 1888, 1 in 1889, 2 in 1890, 1 in 1892, 1 in 1893.	None.
Savoy, . . .	2	65	Unknown.	None.

Steam Boiler Returns — Continued.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Truro,	2	21	One in 1867, 1 in 1889,	None.
Tyngsborough,	2	82	One in 1875, 1 in 1882,	No report.
Tyringham,	1	12	Unknown,	None.
Upton,	12	396	Three in 1872, 1 in 1873, 2 in 1875, 1 in 1881, 1 in 1883, 1 in 1884,	None.
Uxbridge,	2	Not rep'd.	2 in 1888, 3 unknown,	None.
	26	1,432	One in 1879, 1 in 1880, 1 in 1882, 3 in 1886, 1 in 1889, 5 in 1890, 3 in 1891, 1 in 1892, 10 unknown,	None.
Wakefield,	26	1,199	One in 1871, 4 in 1872, 1 in 1880, 1 in 1881, 4 in 1883, 3 in 1884, 1 in 1885, 5 in 1887, 1 in 1889, 2 in 1890, 1 in 1891, 2 unknown,	None.
Wales,	6	365	One in 1865, 1 in 1866, 1 in 1871, 1 in 1873, 1 in 1886, 1 in 1892,	None.
Walpole,	24	2,116	One in 1872, 1 in 1874, 1 in 1876, 1 in 1878, 3 in 1879, 3 in 1880, 3 in 1882, 1 in 1884, 2 in 1885, 1 in 1886, 1 in 1888, 3 in 1889, 3 in 1890,	None.
Waltham,	62	4,395½	Two in 1865, 5 in 1868, 2 in 1869, 1 in 1870, 4 in 1871, 3 in 1872, 2 in 1873, 1 in 1875, 2 in 1877, 1 in 1878, 3 in 1879, 6 in 1880, 1 in 1881, 1 in 1882, 7 in 1883, 5 in 1884, 1 in 1885, 1 in 1886, 4 in 1887, 1 in 1889, 5 in 1890, 4 not reported,	No report.
Ware,	31	1,905	Two in 1860, 1 in 1875, 2 in 1880, 3 in 1883, 2 in 1884, 1 in 1885, 2 in 1886, 11 in 1887, 1 in 1889, 2 in 1890, 1 in 1891, 1 in 1892, 2 not reported,	No report.
Wareham,	23	965	Unknown,	None.
Warren,	26	1,193	Three in 1866, 1 in 1871, 1 in 1871, 3 in 1874, 1 in 1875, 3 in 1880, 1 in 1881, 6 in 1882, 2 in 1885, 2 in 1886, 1 in 1887, 1 in 1888, 2 not reported,	No report.
Warwick,	5	165	One in 1882, 1 in 1887, 1 in 1888, 1 in 1889, 1 in 1892,	None.
Washington,	None.	—	—	—
Watertown,	49	2,315	Two in 1873, 1 in 1874, 2 in 1877, 4 in 1878, 3 in 1879, 1 in 1880, 1 in 1881, 1 in 1882, 3 in 1883, 2 in 1884, 5 in 1885, 1 in 1886, 4 in 1887, 1 in 1888, 6 in 1889, 3 in 1890, 2 in 1891, 2 in 1892, 7 unknown,	None.
Wayland,	15	353	One in 1872, 1 in 1877, 2 in 1880, 2 in 1886, 3 in 1887, 1 in 1889, 2 in 1890, 2 in 1891, 1 in 1892,	None.

Webster,	59	2,404	Two in 1865, 2 in 1871, 6 in 1872, 3 in 1873, 4 in 1875, 10 in 1878, 5 in 1879, 4 in 1881, 5 in 1882, 4 in 1884, 1 in 1885, 2 in 1886, 2 in 1887, 2 in 1888, 1 in 1889, 2 in 1890, 2 in 1891, 2 unknown,	No report.
Wellesley,	31	1,777	One in 1870, 3 in 1875, 1 in 1876, 1 in 1879, 1 in 1880, 2 in 1881, 2 in 1882, 2 in 1883, 2 in 1884, 1 in 1885, 3 in 1886, 16 unknown,	No report.
Wellfleet,	4	Unknown,	One in 1884, 1 in 1886,	No report.
Wendell,	2	32	Two in 1890, 1 in 1892, 1 unknown,	None.
Wenham,	4	130	One in 1868, 2 in 1886, 1 in 1889, 1 in 1890, 2 in 1891,	None.
West Boylston,	7	145	One in 1868, 1 in 1870, 4 in 1872, 3 in 1874, 1 in 1876, 1 in 1877, 2 in 1880, 1 in 1881, 1 in 1882, 3 in 1883, 1 in 1884, 1 in 1887, 1 in 1890, 1 in 1892, 3 unknown, 2 not reported,	No report.
West Bridgewater,	5	118	One in 1880, 1 in 1882, 1 in 1883, 1 in 1885, 1 in 1892,	No report.
West Brookfield,	5	144	One in 1873, 1 in 1881, 1 in 1884, 1 in 1885, 1 in 1886,	No report.
West Newbury,	7	161	One in 1872, 1 in 1880, 1 in 1884, 1 in 1887, 1 in 1888, 1 in 1891, 1 unknown,	None.
West Springfield,	18	1,335	One in 1870, 1 in 1878, 1 in 1880, 4 in 1882, 1 in 1883, 2 in 1888, 4 in 1889, 2 in 1892, 2 in 1893,	None.
West Stockbridge,	16	855	Two in 1861, 4 in 1886, 4 in 1890, 1 in 1891, 2 in 1892, 3 unknown,	No report.
West Tisbury,	1	9	In 1893,	No report.
Westborough,	28	1,163	One in 1869, 1 in 1870, 1 in 1871, 1 in 1872, 1 in 1875, 1 in 1878, 1 in 1879, 1 in 1880, 1 in 1881, 1 in 1882, 1 in 1883, 1 in 1884, 2 in 1885, 1 in 1886, 2 in 1887, 3 in 1889, 1 in 1891, 7 not reported,	None.
Westfield,	52	2,408½	One in 1869, 6 in 1870, 1 in 1871, 1 in 1873, 1 in 1874, 3 in 1875, 1 in 1877, 1 in 1878, 1 in 1880, 2 in 1881, 4 in 1882, 2 in 1883, 3 in 1884, 2 in 1885, 2 in 1886, 5 in 1887, 4 in 1888, 2 in 1890, 5 in 1891, 1 in 1892, 1 in 1893, 3 not reported,	None.
Westford,	13	1,141	Two in 1872, 4 in 1880, 2 in 1881, 1 in 1885, 2 in 1887, 2 in 1891,	None.
Westhampton,	4	53	One in 1870, 1 in 1891, 1 in 1892, 1 unknown,	None.
Westminster,	4	215	One in 1870, 1 in 1875, 2 in 1882,	None.
Weston,	5	82	Unknown,	None.
Westport,	5	260	Three in 1862, 2 in 1889	None.
Weymouth,	57	2,534	Two in 1868, 1 in 1870, 3 in 1875, 1 in 1876, 1 in 1878, 3 in 1880, 3 in 1881, 1 in 1882, 3 in 1883, 2 in 1884, 2 in 1885, 1 in 1886, 5 in 1887, 5 in 1888, 5 in 1889, 7 in 1890, 3 in 1891, 3 in 1892, 1 in 1893, 5 unknown,	None.

Steam Boiler Returns — Concluded.

CITY OR TOWN.	Number of Boilers.	Estimated Horse-power.	When Built.	Accidents.
Whately,	2	20	One in 1877, 1 in 1880,	None.
Whitman,	30	1,928	Five in 1870, 1 in 1872, 2 in 1873, 1 in 1879, 1 in 1880, 3 in 1882, 1 in 1883, 4 in 1884, 1 in 1885, 1 in 1887, 2 in 1889, 1 in 1891, 2 in 1892, 5 in 1893,	No report.
Wilbraham,	17	897	Three in 1869, 1 in 1870, 5 in 1872, 1 in 1879, 2 in 1884, 1 in 1888, 2 in 1892, 2 unknown,	None.
Williamsburg,	14	540	One in 1854, 1 in 1871, 1 in 1872, 1 in 1873, 3 in 1874, 1 in 1879, 1 in 1886, 1 in 1888, 1 in 1889, 1 in 1890, 1 in 1891, 1 in 1892,	No report.
Williamstown,	14	790	Two in 1872, 2 in 1892, 10 unknown,	None.
Wilmington,	3	152	Two in 1883, 1 in 1884,	No report.
Winchendon,	32	1,524	Two in 1872, 2 in 1876, 1 in 1880, 3 in 1882, 3 in 1884, 4 in 1885, 6 in 1886, 3 in 1888, 1 in 1890, 1 in 1891, 2 in 1892, 4 unknown,	No report.
Winchester,	23	1,083	One in 1859, 1 in 1861, 1 in 1863, 3 in 1870, 2 in 1871, 2 in 1875, 2 in 1879, 4 in 1880, 1 in 1881, 2 in 1882, 2 in 1883, 1 in 1888, 1 not reported,	None.
Windsor,	1	4 } Not rep'd }	Not reported,	No report.
Winthrop,	5	80	One in 1883, 1 in 1887, 1 in 1890, 1 in 1892, 1 in 1893,	None.
Woburn,	95	4,954	One in 1858, 1 in 1863, 3 in 1867, 1 in 1868, 1 in 1869, 5 in 1871, 4 in 1872, 1 in 1873, 3 in 1874, 3 in 1875, 3 in 1878, 9 in 1879, 1 in 1880,	None.
	2	Unknown.	5 in 1881, 2 in 1882, 3 in 1883, 3 in 1884, 3 in 1885, 5 in 1886, 5 in 1887, 8 in 1888, 2 in 1889, 2 in 1890, 4 in 1891, 4 in 1892, 1 in 1893, 16 unknown,	None.
Worcester,	616	31,455	Two in 1856, 4 in 1857, 4 in 1864, 3 in 1865, 6 in 1866, 25 from 1866 to 1873, 9 in 1867, 6 in 1868, 5 from 1868 to 1872, 9 in 1869, 17 in 1870, 6 in 1871, 5 in 1872, 9 in 1873, 10 in 1874, 4 in 1875, 33 in 1876, 15 in 1877, 8 in 1878, 29 in 1879, 6 in 1880, 19 in 1881, 34 in 1882, 27 in 1883, 19 in 1884, 18 in 1885, 21 in 1886, 17 in 1887, 15 in 1888, 38 in 1889, 48 in 1890, 38 in 1891, 41 in 1892, 44 in 1893, 23 unknown,	None.

Worthington, :	:	None.	475	One in 1874, 1 in 1879, 1 in 1882, 1 in 1885, 2 in 1886, 2 in 1891, 5 unknown,	None.
Wrentham, :	:	13			
Yarmouth, :	:	5	53	One in 1885, 1 in 1887, 2 in 1889, 1 in 1891,	No report.
Whole number of boilers,		13,720	699,172½		
		27	Unknown.		
		80	Not rep'd.		
		13,827			

RETURNS OF PROPERTY

EXEMPTED FROM TAXATION.

TABLE L. — Returns of Property exempted from Taxation.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Abington,	\$5,850	\$2,250	-	\$61,400	-	\$69,500
Acton,	-	-	-	28,350	-	28,350
Acushnet,	-	-	-	10,200	-	10,200
Adams,	-	-	-	146,000	-	146,000
Agawam,	-	-	-	11,150	-	11,150
Alford,	-	-	-	1,000	-	1,000
Amesbury,	-	13,000	-	184,500	\$2,500	200,000
Amherst,	2,259,200	-	-	105,300	2,500	2,367,000
Andover,	359,100	-	-	87,100	-	446,200
Arlington,	11,908	-	-	141,821	-	153,729
Ashburnham,	119,000	-	-	52,000	-	171,000
Ashby,	-	-	-	3,000	-	3,000
Ashfield,	6,600	-	-	3,800	-	10,400
Ashland,	-	-	-	28,000	-	28,000
Athol,	-	-	-	60,700	8,500	69,200
Attleborough,	-	-	-	102,700	-	102,700
Auburn,	-	-	-	7,600	-	7,600
Avon,	-	-	-	18,000	-	18,000
Ayer,	-	-	-	47,900	-	47,900
Barnstable,	20,480	12,900	-	44,000	4,150	81,530
Barre,	29,000	-	-	25,000	8,325	62,325
Becket,	1,500	-	-	9,200	-	10,700
Bedford,	-	-	-	13,000	-	13,000
Belchertown,	40,000	-	-	27,100	-	67,100
Bellingham,	-	-	-	4,500	-	4,500
Belmont,	-	46,000	-	96,200	-	142,200
Berkley,	-	-	-	8,000	-	8,000
Berlin,	-	-	-	10,000	-	10,000

Barnardaton,	4,175	-	10,000	-	9,700	-	19,475
Beverly,	-	10,000	-	-	117,000	-	127,000
BillERICA,	52,804	86,836	-	-	78,350	-	162,990
Blackstone,	8,500	5,000	-	-	46,100	-	54,600
Blandford,	3,500	-	-	-	8,800	4,200	16,500
Bolton,	-	-	-	-	5,175	-	5,175
Boston,	3,604,300	7,081,000	-	44,350,000	16,411,000	282,000	31,728,300
Bourne,	-	-	-	-	11,300	-	11,300
Boxborough,	-	-	-	-	1,000	-	1,000
Boxford,*	2,900	3,100	-	-	9,100	-	15,100
Boylston,	-	-	-	-	5,000	-	5,000
Bradford,	180,000	-	-	-	28,200	-	208,200
Braintree,	483,846	-	-	-	62,600	-	546,446
Brewster,	2,000	-	-	-	4,000	-	6,000
Bridgewater,	12,800	-	-	-	67,900	25,600	106,300
Brimfield,	-	-	-	-	5,500	-	5,500
Brockton,	36,800	17,734	-	-	384,150	42,150	480,334
Brookfield,	-	-	-	-	52,450	-	52,450
Brookline,	-	110,000	-	-	510,000	-	620,000
Buckland,	-	-	-	-	10,000	-	10,000
Burlington,	-	-	-	-	7,000	-	7,000
Cambridge,	9,277,542	355,503	-	-	1,458,200	-	11,091,245
Canton,	-	-	-	-	76,500	-	76,500
Carlisle,	-	-	-	-	6,600	-	6,600
Carver,	-	-	-	-	5,550	-	5,550
Charlemont,	-	-	-	-	7,500	4,000	11,500
Charlton,	-	-	-	-	8,170	-	8,170
Chatham,	300	500	-	-	14,000	-	14,800
Chelmsford,	3,200	-	-	-	24,650	-	27,850
Chelsea,	53,000	222,000	-	-	614,900	-	889,900
Cheshire,	-	-	-	-	7,900	-	7,900
Chester,	-	-	-	-	4,820	-	4,820
Chesterfield,	-	-	-	-	5,000	-	5,000

• Return of 1892.

Returns of Property exempted from Taxation — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Chicopee,	\$49,200	-	-	\$162,800	-	\$212,000
Chilmark,	-	-	-	1,005	-	1,005
Clarksburg,	-	-	Nothing,	-	-	-
Clinton,	-	-	-	176,150	-	176,150
Cohasset,	-	-	-	85,100	-	85,100
Colrain,	-	-	-	3,900	-	3,900
Concord,	119,208	\$24,368	\$9,915	59,017	-	212,508
Conway,	-	-	-	25,150	-	25,150
Cottage City,	-	1,000	4,000	51,700	-	56,700
Cumington,	17,400	-	-	11,600	\$2,700	31,700
Dalton,	3,100	-	-	67,450	-	70,550
Dana,	-	-	-	3,500	-	3,500
Danvers,	114,349	-	-	97,800	-	212,149
Dartmouth,	5,300	-	-	14,100	-	19,400
Dedham,	55,300	27,500	12,000	142,150	-	236,950
Deerfield,	23,662	-	2,650	18,550	1,500	46,362
Dennis,	-	5,000	-	8,500	-	13,500
Dighton,	-	-	-	21,800	-	21,800
Douglas,	-	-	-	22,525	-	22,525
Dover,	-	-	-	4,500	-	4,500
Dracut,	-	-	-	6,400	-	6,400
Dudley,	29,500	-	-	18,000	-	47,500
Dunstable,	-	-	-	2,800	-	2,800
Duxbury,	31,500	-	-	17,423	-	48,923
East Bridgewater,	-	-	-	20,200	-	20,200
Eastham,	-	-	-	4,500	-	4,500
Easthampton,	506,423	-	-	91,125	-	597,548

Easton,	26,480	62,634	—	62,750	—	—	151,844
Edgartown,	—	—	—	38,500	—	—	38,500
Egremont,	—	—	—	4,000	—	—	4,000
Enfield,	1,700	—	—	18,600	—	—	20,300
Erving,	—	—	—	800	—	—	800
Essex,	—	—	—	12,000	—	—	12,000
Everett,	—	—	—	141,400	—	—	141,400
Fairhaven,	4,000	700	—	21,300	—	—	26,000
Fall River,	63,000	44,100	—	1,160,600	—	—	1,267,700
Falmouth,	—	2,000	18,650	84,600	—	—	100,250
Fitchburg,	67,548	23,245	—	465,000	10,000	—	565,798
Florida,	—	—	—	500	—	—	500
Foxborough,	—	—	—	34,700	—	—	34,700
Framingham,	—	20,616	727	142,300	—	11,500	175,143
Franklin,	284,018	—	—	58,475	—	—	292,493
Freetown,	—	—	—	13,825	—	—	13,825
Gardner,	50,000	1,800	—	93,583	—	—	145,333
Gay Head,	—	—	—	500	—	—	500
Georgetown,	6,300	—	—	60,300	—	—	66,600
Gill,	—	—	—	6,350	—	—	6,350
Gloucester,	83,900	142,300	—	814,000	—	—	540,200
Goshen,	200	—	—	4,500	—	—	4,700
Gosnold,*	—	—	—	1,000	—	—	1,000
Grafton,	—	—	—	35,800	—	—	35,800
Granby,	—	—	—	5,000	—	—	5,000
Granville,	—	—	—	6,700	—	—	6,700
Great Barrington,	—	—	—	71,000	—	11,000	82,000
Greenfield,	42,350	—	—	82,500	—	2,400	127,250
Greenwich,	—	—	—	7,300	—	—	7,300
Groton,	205,000	—	—	55,200	—	—	260,200
Groveland,	—	1,800	—	16,400	—	—	18,200

* Return of 1892.

Returns of Property exempted from Taxation — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Hadley,	-	-	-	\$11,400	-	\$11,400
Halifax,	-	-	-	5,500	-	5,500
Hamilton,*	-	-	-	6,500	-	6,500
Hampden,	-	-	-	13,225	-	13,225
Hancock,	-	-	-	2,000	-	2,000
Hanover,	-	-	-	14,475	-	14,475
Hanson,	\$4,600	-	-	12,150	-	17,500
Hanson,	3,925	\$1,425	-	60,000	-	60,000
Hardwick,	-	-	-	10,500	-	10,500
Harvard,	-	-	-	10,000	-	10,000
Harwich,	-	-	-	20,000	-	20,000
Hatfield,	72,244	-	-	506,150	-	92,244
Haverhill,	90,000	147,942	-	4,500	-	744,092
Hawley,	-	-	-	2,000	-	4,500
Heath,	-	-	-	2,000	-	2,000
Hingham,	86,570	13,000	-	91,000	\$39,200	229,770
Hinsdale,	-	-	-	8,700	-	8,700
Holbrook,	-	-	-	42,475	-	42,475
Holden,	-	-	-	35,000	-	35,000
Holland,	-	-	-	2,000	-	2,000
Holliston,	-	2,500	-	59,000	-	61,500
Holyoke,	166,100	207,765	-	487,730	-	861,595
Hopedale,	-	-	-	5,000	-	5,000
Hopkinton,	3,500	-	-	172,800	-	176,300
Hubbardston,	-	-	-	10,300	-	10,300
Hubbardston,	-	-	-	76,200	-	76,200
Hudson,	-	-	-	11,386	-	33,586
Hull,	3,000	19,200	-	15,000	-	15,000
Huntington,	-	-	-	214,046	-	233,720
Hyde Park,	19,875	-	-	-	-	-

Ipswich,	-	-	-	32,525	-	32,525
Kingston,	-	-	-	24,700	-	24,700
Lakeville,	-	-	-	4,000	-	4,000
Lancaster,	-	-	-	51,000	-	51,000
Lanesborough,	-	-	-	7,000	-	7,000
Lawrence,	239,160	-	63,360	686,375	-	987,875
Lee,	-	-	-	55,625	-	55,625
Leicester,	73,970	-	-	56,000	-	129,970
Lenox,	12,500	-	-	75,000	-	87,500
Leominster,	-	24,357	-	169,000	-	193,357
Leverett,	-	-	-	2,000	-	2,000
Lexington,	3,000	-	-	103,250	-	106,250
Leyden,	-	-	-	2,125	-	2,125
Lincoln,	33,000	900	-	84,000	-	67,900
Littleton,	-	-	-	10,500	-	10,500
Longmeadow,	-	-	-	31,000	-	31,000
Lowell,	348,905	390,607	-	1,261,400	47,000	2,047,912
Ludlow,	-	18,000	-	8,000	-	26,000
Lunenburg,	2,000	-	-	6,500	-	8,500
Lynn,	41,500	66,600	-	1,132,300	-	1,240,400
Lynnfield,	-	-	-	6,000	-	6,000
Malden,	145,300	42,400	-	628,300	-	816,500
Manchester,	-	-	-	28,675	-	28,675
Mansfield,	-	-	-	55,200	-	55,200
Marblehead,	13,110	12,582	-	82,850	-	108,542
Marion,	290,494	-	5,000	20,650	-	316,144
Marlborough,	23,000	19,800	-	169,050	-	211,850
Marshfield,	-	900	-	23,500	13,199	37,599
Mashpee,	2,420	-	-	1,140	-	3,560
Matapoisett,	-	-	-	20,000	-	20,000
Maynard,	-	-	-	29,300	-	29,300

• Return of 1892.

Returns of Property exempted from Taxation — Continued.

CITY OR TOWN.	Literary Institutions.	Beneficent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Medfield,	—	\$3,166	—	\$31,000	—	\$34,166
Medford,	\$563,500	7,465	—	203,150	—	773,115
Medway,	7,800	5,500	—	35,100	—	48,400
Melrose,	—	—	—	200,575	—	200,575
Mendon,	—	—	—	3,775	—	3,775
Merrimac,	—	6,000	—	29,500	—	35,500
Methuen,	100,000	400	—	55,400	—	155,800
Middleborough,	38,570	—	—	86,800	—	125,370
Middlefield,	—	—	—	3,200	—	3,200
Middleton,	—	—	—	7,100	\$1,900	7,100
Milford,	—	—	—	157,200	—	157,200
Millbury,	—	—	—	42,500	—	42,500
Millis,	—	—	—	9,450	—	9,450
Milton,	43,500	25,000	—	41,000	—	109,500
Monroe,	—	—	—	1,400	—	1,400
Monson,	84,772	1,000	—	43,250	—	129,022
Montague,	—	—	—	82,500	—	82,500
Monterey,	—	—	—	1,500	—	1,500
Montgomery,	—	—	—	1,600	—	1,600
Mount Washington,	—	—	—	1,200	—	1,200
Nahant,	—	—	—	83,000	—	83,000
Nantucket,	96,139	10,471	—	88,100	1,650	146,360
Natick,	62,000	6,800	\$6,500	194,000	—	269,300
Needham,	—	3,625	Nothing.	54,525	—	58,150
New Ashford,	—	629,405	—	—	—	—
New Bedford,	296,448	—	—	489,500	—	1,400,958
New Braintree,	—	—	—	5,500	—	5,500
New Marlborough,	—	—	—	10,000	—	10,000
New Salem,	15,375	—	—	2,800	—	16,075

Returns of Property exempted from Taxation — Continued.

CITY OR TOWN.	Literary Institutions.	Benovolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Chicopee,	\$49,200	-	-	\$162,800	-	\$212,000
Chilmark,	-	-	-	1,005	-	1,005
Clarksburg,	-	-	Nothing,	-	-	-
Clinton,	-	-	-	176,150	-	176,150
Cohasset,	-	-	-	35,100	-	35,100
Colrain,	-	-	-	3,900	-	3,900
Concord,	119,208	\$24,368	\$9,915	59,017	-	212,508
Conway,	-	-	-	25,150	-	25,150
Cottage City,	-	1,000	4,000	51,700	-	56,700
Cummington,	17,400	-	-	11,600	\$2,700	31,700
Dalton,	8,100	-	-	67,450	-	70,550
Dana,	-	-	-	3,500	-	3,500
Danvers,	114,349	-	-	97,800	-	212,149
Dartmouth,	5,300	-	-	14,100	-	19,400
Dedham,	55,300	-	12,000	142,150	-	296,950
Deerfield,	23,662	27,500	2,650	18,550	1,500	46,362
Dennis,	-	5,000	-	8,500	-	13,500
Dighton,	-	-	-	21,800	-	21,800
Douglas,	-	-	-	22,525	-	22,525
Dover,	-	-	-	4,500	-	4,500
Dracut,	-	-	-	6,400	-	6,400
Dudley,	29,500	-	-	18,000	-	47,500
Dunstable,	-	-	-	2,800	-	2,800
Duxbury,	31,500	-	-	17,423	-	48,923
East Bridgewater,	-	-	-	20,200	-	20,200
Eastham,	-	-	-	4,500	-	4,500
Easthampton,	506,523	-	-	91,125	-	597,648

Easton,	26,460	62,634	-	62,750	-	151,844
Edgartown,	-	-	-	33,500	-	33,500
Egremont,	-	-	-	4,000	-	4,000
Enfield,	1,700	-	-	18,600	-	20,300
Erving,	-	-	-	800	-	800
Essex,	-	-	-	12,000	-	12,000
Everett,	-	-	-	141,400	-	141,400
Fairhaven,	4,000	700	-	21,300	-	26,000
Fall River,	63,000	44,100	-	1,160,600	-	1,267,700
Falmouth,	-	2,000	13,650	84,600	-	100,250
Fitchburg,	67,548	23,245	-	465,000	10,000	565,793
Florida,	-	-	-	500	-	500
Foxborough,	-	-	-	34,700	-	34,700
Frammingham,	-	20,616	727	142,300	11,500	175,143
Franklin,	284,018	-	-	58,475	-	292,493
Free town,	-	-	-	13,825	-	13,825
Gardner,	50,000	1,800	-	98,533	-	145,333
Gay Head,	-	-	-	500	-	500
Georgetown,	6,300	-	-	60,300	-	66,600
Gill,	-	-	-	6,350	-	6,350
Gloucester,	83,900	142,300	-	314,000	-	540,200
Goshen,	200	-	-	4,500	-	4,700
Gosnold,*	-	-	-	1,000	-	1,000
Grafton,	-	-	-	35,800	-	35,800
Granby,	-	-	-	5,000	-	5,000
Granville,	-	-	-	6,700	-	6,700
Great Barrington,	-	-	-	71,000	11,000	82,000
Greenfield,	42,350	-	-	82,500	2,400	127,250
Greenwich,	-	-	-	7,300	-	7,300
Groton,†	206,000	-	-	56,200	-	260,200
Groveland,	-	1,800	-	16,400	-	18,200

• Return of 1892.

Returns of Property exempted from Taxation — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Hadley,	—	—	—	\$11,400	—	\$11,400
Halifax,	—	—	—	5,500	—	5,500
Hamilton,*	—	—	—	6,500	—	6,500
Hampden,	—	—	—	18,225	—	18,225
Hampden,	—	—	—	2,000	—	2,000
Hanover,	\$4,600	—	—	14,475	—	19,075
Hanson,	8,925	\$1,425	—	12,150	—	17,500
Hardwick,	—	—	—	60,000	—	60,000
Harvard,	—	—	—	10,500	—	10,500
Harwich,	—	—	—	10,000	—	10,000
Hatfield,	72,244	—	—	20,000	—	92,244
Haverhill,	90,000	147,942	—	506,150	—	744,092
Hawley,	—	—	—	4,500	—	4,500
Heath,	—	—	—	2,000	—	2,000
Hingham,	86,570	18,000	—	91,000	\$89,200	229,770
Hinsdale,	—	—	—	8,700	—	8,700
Holbrook,	—	—	—	42,475	—	42,475
Holten,	—	—	—	85,000	—	85,000
Holland,	—	—	—	2,000	—	2,000
Holliston,	—	2,500	—	59,000	—	61,500
Holyoke,	166,100	207,765	—	487,730	—	861,595
Hopedale,	—	—	—	5,000	—	5,000
Hopkinton,	3,500	—	—	172,800	—	176,300
Hubbardston,	—	—	—	10,300	—	10,300
Hudson,	—	—	—	76,200	—	76,200
Hull,	8,000	19,200	—	11,886	—	33,586
Huntington,	—	—	—	15,000	—	15,000
Hyde Park,	19,675	—	—	214,045	—	233,720

Ipswich,	.	.	.	.	.	.	.	32,525	-	-	32,525
Kingston,	.	.	.	.	.	.	.	24,700	-	-	24,700
Lakeville,	.	.	.	.	.	.	.	4,000	-	-	4,000
Lancaster,	.	.	.	.	.	.	.	51,000	-	-	51,000
Lanesborough,	.	.	.	.	.	.	.	7,000	-	-	7,000
Lawrence,	.	.	.	.	.	.	63,350	63,375	-	-	987,875
Lee,	.	.	.	.	.	.	-	55,625	-	-	55,625
Leicester,	.	.	.	.	.	73,970	-	56,000	-	-	129,970
Lenox,	.	.	.	.	.	12,500	-	75,000	-	-	87,500
Leominster,	.	.	.	.	.	-	24,357	169,000	-	-	193,357
Leverett,	.	.	.	.	.	-	-	2,000	-	-	2,000
Lexington,	.	.	.	.	.	3,000	-	103,250	-	-	106,250
Leyden,	.	.	.	.	.	-	-	2,125	-	-	2,125
Lincoln,	.	.	.	.	.	33,000	900	34,000	-	-	67,900
Littleton,	.	.	.	.	.	-	-	10,500	-	-	10,500
Longmeadow,	.	.	.	.	.	-	-	31,000	-	-	31,000
Lowell,	.	.	.	.	.	348,905	-	1,261,400	47,000	-	2,047,912
Ludlow,	.	.	.	.	.	-	18,000	8,000	-	-	26,000
Lunenburg,	.	.	.	.	.	2,000	-	6,500	-	-	8,500
Lynn,	.	.	.	.	.	41,500	-	1,132,300	-	-	1,240,400
Lynnfield,	.	.	.	.	.	-	-	6,000	-	-	6,000
Malden,	.	.	.	.	.	145,300	42,400	628,800	-	-	816,500
Manchester,	.	.	.	.	.	-	-	28,675	-	-	28,675
Mansfield,	.	.	.	.	.	-	-	55,200	-	-	55,200
Marblehead,	.	.	.	.	.	13,110	12,582	82,850	-	-	108,542
Marion,	.	.	.	.	.	290,494	-	20,650	5,000	-	316,144
Marlborough,	.	.	.	.	.	23,000	19,800	169,050	-	-	211,850
Marshfield,	.	.	.	.	.	-	900	23,500	13,199	-	37,599
Mashpee,	.	.	.	.	.	2,420	-	1,140	-	-	3,560
Mattapoisett,	.	.	.	.	.	-	-	20,000	-	-	20,000
Maynard,	.	.	.	.	.	-	-	29,300	-	-	29,300

• Return of 1892.

Returns of Property exempted from Taxation — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Medfield,	—	\$3,166	—	\$31,000	—	\$34,166
Medford,	\$562,500	7,465	—	203,150	—	778,115
Medway,	7,800	5,500	—	35,100	—	48,400
Melrose,	—	—	—	200,575	—	200,575
Mendon,	—	—	—	8,775	—	8,775
Merrimac,	—	6,000	—	29,500	—	35,500
Methuen,	100,000	400	—	55,400	—	155,800
Middleborough,	38,570	—	—	86,800	—	125,370
Middlefield,	—	—	—	3,200	—	4,400
Middleton,	—	—	—	7,100	\$1,200	7,100
Millford,	—	—	—	157,200	—	157,200
Millbury,	—	—	—	42,500	—	42,500
Millis,	—	—	—	9,450	—	9,450
Milton,	43,500	25,000	—	41,000	—	109,500
Monroe,	—	—	—	1,400	—	1,400
Monson,	84,772	1,000	—	43,250	—	128,022
Montague,	—	—	—	82,500	—	83,500
Monterey,	—	—	—	1,500	—	1,500
Montgomery,	—	—	—	1,600	—	1,600
Mount Washington,	—	—	—	1,200	—	1,200
Nahant,	—	—	—	33,000	—	33,000
Nantucket,	96,139	10,471	—	88,100	—	146,360
Natick,	62,000	6,800	\$6,500	194,000	1,650	269,300
Needham,	—	3,625	—	54,525	—	58,150
New Ashford,	—	—	Nothing.	—	—	—
New Bedford,	296,448	629,405	—	483,500	—	1,409,353
New Braintree,	—	—	—	5,500	—	5,500
New Marlborough,	—	—	—	10,000	—	10,000
New Salem,*	13,275	—	—	2,800	—	16,075

Newbury,	83,600	3,000	—	21,000	57,600
Newburyport,	178,849	817,725	—	844,500	886,074
Newton,	829,021	234,866	—	1,097,580	2,160,937
Norfolk,	—	—	—	6,000	6,000
North Adams,	12,000	25,000	—	464,000	516,000
North Andover,	—	—	—	48,400	48,400
North Attleborough,	3,000	—	—	114,300	137,300
North Brookfield,	14,200	—	—	47,156	61,356
North Reading,	—	—	—	7,500	7,500
Northampton,	1,098,942	1,057,436	—	334,500	2,490,878
Northborough,	—	—	—	38,100	38,100
Northbridge,	—	58,554	—	39,600	93,154
Northfield,	405,540	—	—	30,000	435,540
Norton,	121,656	—	—	26,650	148,306
Norwell,	3,000	1,600	—	12,800	17,300
Norwood,	—	—	—	62,200	62,200
Oakham,	—	—	—	5,000	5,000
Orange,	—	—	—	61,100	61,100
Orleans,	—	—	—	6,585	6,585
Otis,	—	—	—	3,110	3,110
Oxford,	—	—	—	26,000	31,500
Palmer,	—	15,000	—	82,700	108,000
Paxton,	—	—	—	3,000	3,000
Peabody,	280,480	10,000	—	182,000	472,480
Pelham,	—	—	—	5,650	5,650
Pembroke,	—	650	—	11,600	12,250
Pepperell,	—	—	—	24,300	24,300
Peru,	—	—	—	1,500	1,500
Petersham,	—	—	—	12,337	12,337
Phillipston,	—	—	—	4,500	4,500
Pittsfield,	156,240	199,380	—	876,000	741,620
Plainfield,	—	—	—	2,100	2,100
Plainfield,	—	—	—	10,000	—

• Return of 1892.

Returns of Property exempted from Taxation — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Plymouth,	\$14,175	\$17,500	\$35,700	\$110,000	-	\$177,375
Plympton,	-	-	-	3,300	-	3,300
Prescott,	-	-	-	2,800	-	2,800
Princeton,	-	-	-	8,600	-	8,600
Provincetown,	-	-	-	61,000	-	61,000
Quincy,	393,989	472,513	-	237,300	-	1,103,802
Randolph,	40,000	-	-	81,000	-	121,000
Raynham,	-	-	-	24,800	-	24,800
Reading,	-	-	-	84,025	-	84,025
Rehoboth,	-	-	-	11,000	-	11,000
Revere,	10,500	10,700	-	88,500	-	109,700
Richmond,	-	-	-	7,000	-	7,000
Rochester,	-	-	-	6,850	-	6,850
Rockland,	-	7,700	-	64,100	-	71,800
Rockport,	-	-	-	58,000	-	58,000
Rowe,	-	-	-	1,600	-	1,600
Rowley,	-	-	-	10,000	-	10,000
Royalston,	-	-	-	18,000	-	18,000
Russell,	-	-	-	7,400	-	7,400
Rutland,	-	-	-	10,700	-	10,700
Salem,	180,396	1,111,662	248,324	587,600	-	2,127,982
Salisbury,	-	-	-	7,600	-	7,600
Sandisfield,	-	-	-	6,000	-	6,000
Sandwich,	5,200	-	-	37,650	-	42,850
Saugus,	-	3,096	-	41,500	-	44,596
Savoy,	-	-	-	6,000	-	6,000

Saltwater,	.	.	.	.	.	4,075	90,755	-	94,830
Seakonk,	.	.	.	.	.	27,559	4,000	-	4,000
Sharon,	.	.	.	.	.	-	19,175	-	47,534
Sheffield,	.	.	.	.	.	-	15,000	-	21,000
Shelburne,	.	.	.	.	.	-	26,300	-	74,800
Sherborn,	.	.	.	.	.	4,600	18,000	-	64,620
Shirley,	.	.	.	.	.	-	18,650	-	18,650
Shrewsbury,	.	.	.	.	.	-	15,300	-	15,300
Shutesbury,	.	.	.	.	.	-	4,500	-	4,500
Somerset,	.	.	.	.	.	-	23,000	-	23,000
Somerville,	.	.	.	.	.	101,400	738,500	-	1,157,900
South Hadley,	.	.	.	.	.	-	66,650	-	606,300
Southampton,	.	.	.	.	.	-	6,500	-	11,200
Southborough,	.	.	.	.	.	-	48,600	-	288,644
Southbridge,	.	.	.	.	.	25,000	118,000	-	180,000
Southwick,	.	.	.	.	.	-	8,000	-	8,000
Spencer,	.	.	.	.	.	-	111,600	\$6,000	117,600
Springfield,	.	.	.	.	.	599,351	1,389,800	-	2,357,737
Sterling,	.	.	.	.	.	-	12,200	-	12,200
Stockbridge,	.	.	.	.	.	-	106,000	-	131,053
Stoneham,	.	.	.	.	.	-	100,000	-	100,000
Stoughton,	.	.	.	.	.	-	55,500	-	55,500
Stow,	.	.	.	.	.	400	6,000	-	6,400
Sturbridge,	.	.	.	.	.	-	24,000	13,500	37,500
Sudbury,	.	.	.	.	.	-	20,000	-	20,000
Sunderland,	.	.	.	.	.	-	7,600	-	7,600
Sutton,	.	.	.	.	.	-	20,000	-	20,000
Swampscott,	.	.	.	.	.	-	27,000	-	27,000
Swansey,	.	.	.	.	.	-	11,250	625	11,875
Taunton,	.	.	.	.	.	77,770	514,900	31,500	683,784
Templeton,	.	.	.	.	.	117,183	34,500	-	151,683
Tewksbury,	.	.	.	.	.	6,150	18,800	-	24,950
Tisbury,	.	.	.	.	.	-	15,395	-	15,395

Returns of Property exempted from Taxation — Concluded.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Tolland,	-	-	-	\$1,200	-	\$1,200
Topsfield,	-	\$8,300	-	10,000	\$5,000	23,900
Townsend,	-	-	-	20,150	-	20,150
Truro,	-	-	-	5,500	-	5,500
Tyngsborough,	-	-	-	12,975	-	12,975
Tyringham,	-	-	-	6,000	-	6,000
Upton,	-	-	-	35,700	-	35,700
Uxbridge,	\$5,500	3,000	-	62,500	2,000	73,000
Wakefield,	-	-	-	195,000	-	195,000
Wales,	-	-	-	20,500	-	20,500
Walpole,	-	-	-	52,300	-	52,300
Waltham,	193,349	429,717	-	323,500	-	946,566
Ware,	47,382	-	-	131,725	-	179,107
Wareham,	1,000	-	-	25,800	-	26,800
Warren,	34,500	-	-	44,900	-	79,400
Warwick,	-	-	-	3,600	-	3,600
Washington,*	-	-	-	1,000	-	1,000
Watertown,	-	18,200	-	137,355	-	155,555
Wayland,	-	-	-	30,100	-	30,100
Webster,	40,100	-	-	109,200	-	149,300
Wellesley,	1,403,600	104,748	-	69,650	-	1,577,998
Wellfleet,	-	2,200	-	9,000	-	11,200
Wendell,	-	-	-	1,600	-	1,600
Wenham,	-	-	-	6,650	-	6,650
West Boylston,	-	-	-	50,300	-	50,300
West Bridgewater,	160,000	-	-	44,000	-	204,000
West Brookfield,	-	-	-	24,000	-	24,000

West Newbury,	-	-	-	24,340	-	-	24,340
West Springfield,	-	-	-	71,000	-	-	71,000
West Stockbridge,	-	-	-	16,000	-	-	16,000
West Tisbury,	5,800	-	-	5,860	2,500	-	13,160
Westborough,	-	-	-	123,100	-	-	123,100
Westfield,	401,084	-	-	170,900	-	-	571,984
Westford,	42,398	-	-	18,000	-	-	60,398
Westhampton,	-	-	-	6,000	-	-	6,000
Westminster,	-	-	-	9,125	-	-	9,125
Weston,	-	-	-	94,000	-	-	94,000
Westport,	-	-	-	20,778	-	-	20,778
Weymouth,	-	-	-	287,350	7,000	-	294,350
Whately,	-	-	-	8,700	-	-	8,700
Whitman,	-	-	-	88,850	-	-	88,850
Wilbraham,	91,100	-	-	40,000	-	-	131,100
Williamsburg,	-	-	-	39,300	-	-	39,300
Williamstown,	1,328,784	-	-	90,250	-	-	1,419,034
Wilmington,	500	-	-	15,600	-	-	16,100
Winchendon,	412,905	-	-	51,800	-	-	464,705
Winchester,	-	-	-	87,400	-	-	87,400
Windsor,	-	-	-	2,000	-	-	2,000
Winthrop,	-	-	-	48,550	-	-	48,550
Woburn,	60,840	-	-	344,200	-	-	418,040
Worcester,	909,600	13,000	-	2,310,100	129,700	-	4,284,500
Worthington,	-	582,300	\$352,800	9,150	-	-	9,150
Wrentham,	-	-	-	29,925	-	-	29,925
Yarmouth,	12,072	-	-	39,100	-	-	51,172
	\$80,771,900	\$15,768,599	\$5,110,898	\$47,997,662	\$786,899		\$100,425,968

• Return of 1891.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPO- RATION.	Real Estate oc- cupied by the Corporation.	Real Estate not occupied by the Corpora- tion.	Mortgages on Real Estate.	Shares in Na- tional Banks.	Shares in Cor- porations.	Bonds and other Public Securi- ties.	Money at Inter- est and on De- posit in Sav- ings Banks.	Library and Ap- paratus.	Other Personal Property.	Total Real Es- tate.	Total Personal Property.	Income.	Expenditures.
Boston Children's Friend So- ciety, Boston Clothing Cutters' and Trimmers' Union, Boston Boston College in Boston, Trustees of the, . . .	\$59,700 - 1230,000	- - -	\$10,700 - -	\$40,800 - -	\$500 - -	\$26,500 - -	\$20,700 633 -	- - \$33,000	\$1,070 133 -	\$59,700 - 230,000	\$66,770 766 36,000	\$16,142 992 -	\$14,897 980 -
Boston Dispensary, Boston Ecclesiastical Semi- nary, Boston Fatherless and Wid- ow's Society, . . .	35,000 190,000 -	- - -	27,000 - 825	- 14,980 68,624	59,500 7,000 65,174	164,900 13,545 69,538	- 2,204 45,049	2,500 12,000 500	13,974 - 5,291	35,000 190,000 60,000	257,874 14,204 254,176	17,983 21,000 12,437	14,967 32,008 4,183
Boston Female Asylum, Boston Fraternity League, Boston German English School, . . .	60,000 - -	- -	- -	- -	- -	- 4,000	- 133 2,500	- -	2,135 -	- -	2,135 133	6,493 -	6,968 -
Boston Industrial Home, Boston Institute Sea Shore Home, . . .	31,400 6,000	- -	- -	- -	- -	- -	2,500 -	2,000 1,000	- 64	31,400 6,000	8,600 1,064	40,774 4,796	48,434 4,741
Boston Ladies' Bethel So- ciety, Boston Latin School Associa- tion, . . .	9,000 -	- -	1,500 -	- -	6,300 -	- -	- 489	- 12,000	- 1,104	9,000 -	- 21,453	1,712 379	2,030 210
Boston Library Society, Boston Lying-in Hospital, . .	21,500 70,000	- -	- -	\$4,900 15,000	- 21,845	\$8,300 113,000	- -	26,000 5,000	298 -	21,500 70,000	38,493 164,845	2,424 12,863	2,266 16,396
Boston Marine Society, Boston Medical Library As- sociation, . . .	- 11,300	- \$15,000	4,975 -	54,714 -	97,233 2,498	144,406 6,979	10,696 2,146	500 15,000	5,101 27	- 26,300	317,324 26,650	15,817 6,067	11,985 5,701
Boston North End Mission, Boston Pilots Relief Society,	40,000 -	- -	6,000 -	- \$9,800	1,500 32,078	- 62,312	- 6,124	2,500 66	- 1,027	40,000 -	10,000 111,406	20,500 6,318	30,148 4,622

Boston Police Relief Association,	-	23,500	-	-	*21,800	-	-	11,672	-	57,082	22,497	22,872
Boston Port and Seamen's Aid Society, Managers of the,	40,000	3,300	22,110	*17,300	*2,400	-	-	9,047	48,300	127,447	6,363	5,902
Boston Provident Association,	-	-	126,000	3,876	46,110	-	-	1,876	-	300,737	18,592	19,388
Boston Seamen's Friend Society, Managers of the,	10,440	41,700	-	-	-	5,000	1,700	2,770	52,200	17,960	11,627	10,744
Boston Society of Architects,	-	-	-	-	-	-	-	2,889	-	2,889	975	1,156
Boston Society of Decorative Art,	-	-	-	-	7,610	-	3,000	4,980	-	28,740	28,606	26,155
Boston Society of Natural History,	387,000	-	5,000	49,619	66,421	322	155,365	3,020	387,000	346,701	16,827	15,639
Boston Society of Reformatory Fathers,	185,068	-	-	-	-	-	6,000	-	185,068	6,000	44,678	29,956
Boston Training School for Nurses,	-	-	-	-	11,210	7,200	-	-	-	18,410	2,780	3,004
Boston University, Trustees of,	625,000	946,200	6,272	9,536	23,600	106,673	34,177	9,813	1,474,300	231,179	240,331	239,568
Boston Wesleyan Association,	161,100	231,000	-	-	-	-	2,000	7,535	382,100	9,576	30,842	25,960
Boston Young Men's Christian Association,	266,700	94,000	-	11,846	4,760	1,920	10,000	383	359,700	28,908	44,161	44,017
Boston Young Men's Christian Union,	248,000	80,000	-	-	-	106,780	7,000	7,109	278,000	119,389	58,282	54,914
Boston Young Women's Christian Association,	207,600	-	5,000	*37,142	-	-	-	2,086	207,600	46,228	18,125	10,505
Bradford Academy, Trustees of,	100,000	-	15,100	25,810	-	-	20,000	1,793	160,000	80,157	47,630	64,725
British Charitable Society,	-	-	8,500	286	-	-	-	235	-	11,124	968	698
Bunker Hill Monument Association,	300,000	-	-	-	-	8,186	500	7,141	300,000	21,910	6,919	4,919
Burke Temperance Institute, Cambridge Homes for Aged People,	21,323	16,987	-	-	-	-	1,400	-	40,000	1,400	6,465	5,465
Cambridge Hospital,	13,000	-	12,500	-	-	-	-	2,000	13,000	24,983	2,585	1,421
Cambridge Hospital,	94,681	10,000	19,400	-	-	*11,000	84,174	2,066	104,681	116,840	13,352	19,917
Cambridge Social Union,	18,000	9,000	-	-	-	-	-	-	27,000	-	4,487	4,355
Cambridge Young Men's Christian Association,	20,000	11,000	-	-	-	-	1,500	587	31,000	2,037	10,188	9,627
Carney Hospital,	142,800	-	-	-	-	-	5,000	-	142,800	5,000	52,203	58,400

* Par value.

† Subject to debt of \$40,000.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Channing Home,	\$12,000		\$25,000	-	\$16,853	\$20,910	-	\$700	\$8,020	\$12,000	\$72,083	\$3,925	\$3,925
Charitable Association of the Boston Fire Department, . .	-		-	-	\$32,390	\$7,000	-	-	2,999	-	42,299	1,861	1,860
Charitable Irish Society, . .	-		-	-	-	-	\$9,300	-	300	-	9,600	1,400	1,200
Charity of Edward Hopkins, .	-		-	-	-	-	-	-	3,196	-	57,608	3,371	3,371
Trustees of,	-	\$32,667	-	-	11,552	10,194	-	-	-	-	-	-	-
Charlestown Free Dispensary and Hospital,	-		-	-	-	-	2,000	500	-	-	2,500	200	300
Children's Hospital,	225,000		10,000	-	32,500	135,000	5,000	3,000	12,500	225,000	198,000	70,000	28,000
Children's Mission to the Children of the Destitute in the City of Boston,	83,600	500	18,000	-	23,975	108,812	653	2,000	939	83,600	163,979	12,944	12,289
Choate Metaphysical College, .	-		-	-	-	-	-	-	-	-	-	450	960
Christian Industrial and Technological School, . .	8,200	\$16,400	-	-	-	-	-	4,000	-	24,600	4,000	2,355	2,344
Church Home for Orphan and Destitute Children, . .	57,100	-	14,200	-	21,945	82,245	9,031	-	2,592	57,100	180,983	12,224	12,410
City Library Association of Springfield,	145,000	-	-	-	-	39,500	1,260	115,000	8,500	145,000	155,380	29,623	28,166
City Missionary Society, . .	-	1,500	-	-	-	12,000	-	160	1,768	1,500	13,918	42,363	44,261
City Orphan Asylum, Salem, .	43,000	-	-	-	-	-	-	3,000	-	43,000	3,000	18,434	18,434
Clark University, Trustees of,	308,512	-	-	-	-	500,000	206,231	75,000	7,392	308,512	768,673	80,362	57,070
College of the Holy Cross, . .	80,973	-	-	-	-	-	-	19,087	3,389	80,973	22,426	71,659	65,488
Commandery of the State of Massachusetts Military Order of the Loyal Legion of the United States,	-	-	4,900	-	-	5,817	-	12,000	6,570	-	29,287	10,882	9,804
Concord Antiquarian Society, .	3,000	-	-	-	-	807	1,000	5,000	108	3,000	6,915	258	297
Concord's Home for the Aged, .	6,000	-	2,500	-	4,860	10,192	500	-	315	6,000	13,363	1,758	1,194

Congregation of the Sisters of St. Joseph of Boston.	180,000	-	-	-	-	-	-	-	130,000	-	6,000	6,000
Congregation of the Sisters of St. Joseph of Springfield.	13,600	-	-	-	-	-	-	700	13,600	700	-	14,300
Congregational Club.	-	-	-	2,083	-	533	1,061	-	-	6,322	6,088	6,529
Congregational Sunday School and Publishing Society.	-	-	-	-	-	-	20,522	2,500	-	44,451	259,176	239,130
Consumptive's Home, Trustees of the.	150,000	-	-	-	-	-	-	1,500	150,000	1,500	17,296	17,296
Convalescent Home of the Children's Hospital.	62,037	6,500	-	-	13,000	13,202	8,377	1,000	69,537	47,099	16,163	8,675
Convent of the Sacred Heart Corporation.	35,000	-	-	-	-	-	-	-	35,000	-	-	-
Corporation of the New Church Theological School.	55,450	-	32,800	-	-	5,000	-	1,700	55,450	42,524	5,742	6,860
Corporation of the Rebecca Pomroy Newton Home for Orphan Girls.	10,000	-	5,000	-	-	4,400	469	1,000	10,000	13,626	3,586	3,084
Court Unity No. 7469 of the Ancient Order of Foresters.	4,800	-	-	-	-	-	480	800	4,800	1,510	1,034	817
Dean Academy in the town of Franklin.	120,000	1,800	11,300	-	60,312	16,128	20,109	2,000	121,800	113,847	29,888	30,888
Deerfield Academy and Dickinson High School, Trustees of.	16,000	6,910	10,382	*15,900	-	*400	5,200	2,500	22,910	34,382	3,203	2,982
Derby Academy.	5,000	-	400	10,129	16,646	5,076	235	100	5,000	53,261	2,476	2,532
Deven's Benevolent Society.	-	-	-	-	-	-	5,545	-	-	5,545	333	333
Dry Goods Clerks Benefit Association of Boston.	-	-	-	-	-	-	-	-	-	1,476	1,850	1,475
Dudley Street Baptist Church, Roxbury, Deacons of the.	150	-	-	-	-	7,700	76	-	150	11,798	466	582
Eliot School, Trustees of.	12,000	800	73,750	-	-	-	-	2,062	12,800	76,117	4,161	4,192
Ellen M. Gifford, Sheltering Home Corporation.	19,900	-	-	-	25,725	49,800	-	100	19,900	77,085	3,975	6,977
Episcopal Church Association.	39,300	-	-	-	-	-	-	-	39,300	-	3,700	3,700
Episcopal Theological School, Trustees of the.	253,702	Value not stated.	37,300	-	39,813	45,975	845	Value not stated.	253,702	148,792	20,258	20,991
Eriesson Benefit Association.	2,300	-	-	-	-	-	-	-	2,300	-	234	180

* Par value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Essex Institute.	\$28,100			\$5,225	\$5,556	\$58,154	\$2,082	\$9,500	\$379	\$28,100	\$81,596	\$5,822	\$6,459
Evangelistic Association of New England.	-	-	-	-	-	-	-	300	149	-	449	13,367	13,419
Faith Missions at Home and Abroad.	61,000	\$27,000						-	-	88,000	-	3,750	3,750
Father Mathew Mutual Benevolent Total Abstinence Society, Worcester.	41,000		\$16,500				1,000	1,000	-	41,000	18,500	5,663	5,173
Father Mathew Temperance Association, Lynn.	14,300	7,000					-	-	-	21,300	-	1,866	1,624
Fellowes Albemum in Roxbury, The Trustees of the, First Spiritualist Ladies' Aid Society of Boston.	37,700		9,300		*10,300	*43,000	-	6,077	2,966	37,700	71,673	5,268	1,684
Fitchburg Home for Old Ladies.	10,000	700	6,900	930			512	450	-	-	962	699	681
Fragment Society.	-	-	-				3,869	-	846	10,700	12,545	1,715	1,443
Framingham Historical and Natural History Society.	-	-	-	*3,210		*3,000	4,665	-	1,029	-	10,905	1,859	863
Framingham Hospital.	-	-	-	-	-	-	225	500	-	-	726	-	-
Franklin Library Association.	-	-	-				-	-	5,471	-	6,471	6,010	6
Franklin Typographical Society.	7,000	12,000	1,800	2,600			71	5,000	200	-	9,671	986	918
Free Home for Consumptives in the City of Boston.	25,000						3,500	1,000	-	19,000	4,500	5,250	4,750
Free Hospital for Women.	-	-	-				-	800	200	25,000	1,000	21,000	20,800
French Protestant College.	28,000				4,800	44,000	8,100	1,000	33,265	-	91,165	8,325	7,226
Friends Academy.	14,000					900	14,173	2,000	8,321	25,000	20,394	12,846	12,107
Gate of Heaven School Association.	-	-	-				4,103	-	-	14,000	4,103	192	137
General Charitable Society of Newburyport.	35,500						-	3,000	-	35,500	3,000	4,200	4,200
	-		350	*800	*1,000	*1,000	9,510	-	-	-	12,600	767	766

	2,800	-	-	-	-	-	-	-	296	2,800	296	503	450
General Hinks Building Association,	50,000	2,000	-	-	-	-	-	-	49,343	52,000	49,343	5,105	4,767
General Theological Library in the city of Boston,	-	-	-	-	-	-	-	-	-	-	-	13,956	1,216
German Aid Society of Boston,	8,000	-	2,600	-	-	-	-	-	5,405	8,000	48,005	4,275	1,753
Gilbert Home for Aged and Indigent Persons, . . .	-	-	-	-	-	-	-	-	85	-	85	1,122	1,758
Girls Friendly Society Home, Gloucester Lyceum and Saw-Flour Free Library, . . .	25,000	-	-	-	-	-	-	20,000	498	25,000	27,498	1,844	1,408
Gloucester Tenement Association, . . .	-	9,000	-	-	-	-	-	1,887	104	9,000	1,991	510	-
Grammar School in the east-erly part of the Town of Roxbury, Trustees of the, . . .	18,200	Value not stated.	83,000	*\$16,800	*23,700	*111,000	11,000	2,000	54	18,200	252,554	17,901	19,526
Gwynne Temporary Home for Children, . . .	24,000	-	7,500	4,000	16,564	30,800	1,109	1,000	7,513	24,000	68,286	9,032	6,084
Hanson Library Association, Harvard College, President and Fellows of, . . .	3,665	-	-	-	-	-	-	1,304	41	3,666	1,345	122	140
Harvard Musical Association, Haverhill Children's Aid Society, . . .	3,704,700	3,113,664	87,197	6,740	719,659	3,030,597	400,000	1,000,000	270,133	6,818,384	5,514,326	1,047,882	981,162
Haverhill City Hospital, . . .	18,500	-	-	1,150	850	-	60	3,000	500	18,500	5,660	2,202	1,825
Haverhill Female Benevolent Society, . . .	21,000	4,200	14,600	-	-	6,000	3,684	-	-	25,200	24,284	4,389	3,411
Haverhill Ladies' Society of Hoxbury, . . .	20,000	-	44,000	-	-	11,000	3,248	3,000	10,952	20,000	76,200	5,399	4,838
Henry W. Bishop 3d Memorial Training School for Nurses, . . .	-	15,000	-	*200	-	-	9,924	-	550	15,000	10,674	1,788	194
Highland Club of Lowell, . . .	35,000	-	5,000	-	-	-	763	-	30	-	823	127	158
Hingham Public Library, . . .	28,500	-	-	-	-	-	-	500	88	35,000	5,588	325	323
Holy Trinity Catholic School and Society, . . .	11,000	-	-	5,982	-	19,380	-	5,000	425	28,500	5,425	8,145	5,568
Home for Aged Colored Women, . . .	82,100	14,000	-	-	-	-	-	11,950	46	11,000	87,308	1,400	1,444
Home for Aged Couples, . . .	7,500	-	-	-	-	31,220	-	5,000	-	94,100	5,000	26,651	26,300
Home for Aged Men, Boston, . . .	27,000	-	-	-	-	-	-	-	1,500	7,500	34,750	13,633	4,092
Home for Aged Men, Boston, . . .	50,000	73,800	56,000	6,720	98,845	38,150	76,082	8,000	19,800	27,000	19,800	26,564	37,575
									28,368	123,800	312,195	22,497	21,998

* Par value.

† Impossible to estimate. Insured for \$9,500.

‡ Including legacies.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPO- RATION.	Real Estate oc- cupied by the Corporation.	Real Estate not occupied by the Corpora- tion.	Mortgages on Real Estate.	Shares in Na- tional Banks.	Shares in Cor- porations.	Bonds and other Public Securi- ties.	Money at Inter- est and on De- posit in Sav- ings Banks.	Library and Ap- paratus.	Other Personal Property.	Total Real Es- tate.	Total Personal Property.	Income.	Expenditures.
Home for Aged Men and Women in Framingham.	\$4,000	-	\$5,350	-	\$150	\$2,000	\$2,645	\$500	\$800	\$4,000	\$11,145	\$1,862	\$1,839
Home for Aged Men in Worcester.	13,800	-	14,000	-	\$1,100	*100	10,695	600	1,775	13,800	23,270	2,528	1,021
Home for Aged Women, Bos- ton.	194,072	\$35,678	38,200	\$23,878	84,024	210,689	-	7,621	10,477	229,750	377,896	26,847	36,483
Home for Aged Women in the City of Worcester, the Trustees of the.	20,000	-	64,600	-	-	-	-	1,000	2,201	20,000	67,801	6,872	4,984
Home for Destitute Catholic Children.	140,000	-	-	-	-	-	-	3,000	4,649	140,000	7,649	17,100	17,000
Homoeopathic Medical Dis- pensary.	50,900	-	-	8,211	2,400	-	-	2,000	693	50,900	13,304	4,481	4,174
Hospital Cottages for Chil- dren, Templeton.	100,000	1,000	437	-	-	-	6,293	1,000	4,253	101,000	11,993	26,150	21,897
House of Mercy.	20,000	100	18,000	3,400	1,115	23,000	600	1,000	5,000	20,100	52,115	24,581	21,367
House of the Angel Guar- dian, Trustees of the.	140,000	2,100	-	-	-	-	-	13,874	-	142,100	13,874	39,008	35,772
House of the Good Samaritan.	12,000	-	23,000	-	18,230	184,000	29,200	5,000	2,588	12,000	292,018	14,687	13,960
House of the Good Shepherd.	223,500	-	-	-	-	-	-	16,900	1,200	233,500	17,100	52,200	54,500
Howard Benevolent Society.	-	3,500	24,650	*15,100	*5,250	*73,495	1,000	-	5,114	3,500	124,009	9,281	5,812
Howard Funds in West Bridgewater, Trustees of.	80,000	-	2,000	-	120	75,500	-	5,000	-	80,000	82,620	3,965	4,024
Hunt Asylum for Destitute Children.	4,700	6,500	-	-	-	-	10,599	800	337	11,200	11,736	3,152	2,464
Independent Fraternal Union, Industrial Aid Society for the Prevention of Pauperism.	-	-	-	-	-	-	400	375	13	-	788	370	801
Industrial School for Girls.	19,400	-	9,800	500	1,215	29,062	-	-	1,331	-	41,398	4,080	4,004
Institution of the Little Sis- ters of the Poor.	88,700	-	-	-	14,680	44,500	-	-	8,123	19,400	67,773	-	-
								2,000	-	88,700	2,000	7,988	7,865

Instructive District Nursing Association.	-	-	-	-	-	-	-	1,000	-	5,171	-	6,171	8,320	6,243
Insurance Library Association of Boston.	-	-	-	-	-	-	-	-	-	5,841	-	12,412	2,499	1,570
International Young Men's Christian Association Training School, Jefferson College Funds, Trustees of.	20,700	700	-	2,932	-	-	-	-	-	-	21,400	2,232	18,676	18,998
Jamaica Plain Dispensary.	-	-	-	1,300	-	-	34,000	-	-	173	-	35,473	1,603	1,686
James Arnold Fund, Trustees of the.	-	-	-	2,686	-	-	981	-	-	155	-	7,391	384	89
Ladies Aid Association of the Massachusetts Homeopathic Hospital.	-	-	2,700	1,140	40,503	65,186	-	-	-	973	-	110,507	6,147	4,428
Ladies' City Mission Society in New Bedford.	5,000	-	-	7,000	-	-	-	3,041	100	100	5,000	10,341	2,020	1,951
Ladies' Howard Society of Nantucket.	-	-	-	-	-	-	-	1,795	-	-	-	1,796	155	133
Lasell Seminary Company.	109,500	-	-	-	-	-	-	-	25,000	-	109,500	25,000	75,000	75,000
Leland Home for Aged Women.	15,000	2,500	15,000	-	4,110	5,900	-	6,276	-	597	17,500	31,883	1,775	1,136
Leominster Home for Old Ladies.	9,136	-	9,000	3,000	-	-	-	2,917	-	304	9,136	15,221	1,724	1,294
Longfellow Memorial Association.	23,000	-	-	-	-	13,200	-	-	-	2,502	23,000	15,702	785	522
Lowell Day Nursery Association.	6,495	-	-	-	-	-	-	-	400	74	6,495	474	3,494	3,419
Lowell General Hospital.	30,000	-	-	-	-	-	-	-	-	6,149	30,000	6,149	10,930	12,806
Lowell Hospital Association, Lyceum of the Town of New Bedford.	27,800	-	-	-	-	-	-	-	1,200	1,859	27,800	3,059	14,543	13,285
Lynn Home for Aged Women.	-	-	-	3,208	-	-	-	1,041	-	507	-	4,756	-	-
Lynn Hospital.	20,000	2,500	8,500	-	1,330	3,000	-	1,338	2,000	3,104	22,500	19,802	2,910	2,872
Maguolia Library Association.	40,000	12,000	13,800	9,880	2,310	17,500	-	926	4,160	1,327	52,000	49,903	14,251	10,870
Major How G. A. R. Association.	7,200	-	-	-	-	-	-	-	2,500	564	7,200	3,064	2,611	2,363
Marine Society at Newburyport in New England.	13,500	-	-	-	-	-	-	-	-	-	13,500	-	8,642	8,464
Marine Society at Salem in New England.	2,800	4,000	-	-	-	48,330	-	-	-	-	6,800	43,330	-	-
	4,000	14,500	-	35,895	6,100	36,800	-	13,222	-	4,650	18,500	96,667	8,754	8,754

* Par value.

Abstract of Returns of Property, etc. — Continued.

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Marist Fathers of Boston.	\$88,000	-	-	-	-	-	-	\$5,000	-	\$84,000	\$5,000	-	-
Martin Luther Orphan's Home.	25,000	-	-	-	-	-	-	4,000	\$1,720	25,000	5,720	\$8,117	\$6,896
Massachusetts Association of Free Baptist Churches.	-	\$8,000	-	-	-	-	-	10	23	8,000	1,833	578	527
Massachusetts Baptist Charitable Society.	-	-	\$12,800	11,412	\$896	\$7,840	\$1,000	-	1,386	-	35,334	6,024	5,312
Massachusetts Baptist Convention.	-	-	141,220	-	-	\$9,000	36,500	-	2,480	-	279,200	19,706	31,913
Massachusetts Charitable Eye and Ear Infirmary.	170,000	-	-	\$33,800	\$57,200	\$105,800	-	10,000	816	170,800	207,316	32,862	33,816
Massachusetts Charitable Fire Society.	-	-	38,000	2,800	-	9,000	8,000	-	4,236	-	62,536	2,819	3,504
Massachusetts Charitable Mechanic Association.	116,700	233,300	-	-	\$1,000	-	9,166	-	-	350,000	10,166	4,060	4,450
Massachusetts Charitable Society.	-	-	23,500	12,000	30,760	50,000	6,500	-	1,043	-	123,793	5,718	1,960
Massachusetts Congregational Charitable Society.	-	-	-	49,640	133,600	45,620	51,442	-	12,425	-	292,737	11,877	9,375
Massachusetts Evangelical Missionary Society.	-	-	-	-	-	\$9,000	1,942	-	-	-	10,942	692	637
Massachusetts General Hospital.	721,290	1,389,991	28,000	108,515	181,837	598,760	600,000	28,000	181,431	2,111,281	1,726,543	299,840	321,513
Massachusetts Historical Society.	-	-	-	\$25,500	\$8,525	\$34,000	100	Unknown	-	-	68,125	16,168	9,200
Massachusetts Home for In temperate Women.	40,000	-	-	-	-	-	-	2,800	2,048	40,000	4,848	18,307	17,523
Massachusetts Home Missionary Society.	-	1,000	2,500	39,548	143,476	92,900	-	200	7,108	1,000	285,732	146,222	145,799
Massachusetts Homoeopathic Hospital.	277,600	-	63,000	-	17,650	70,420	-	8,000	5,979	277,600	165,049	38,505	44,361
Massachusetts Homoeopathic Medical Society.	-	-	-	-	-	-	-	-	1,176	-	1,176	1,080	922
Massachusetts Infant Asylum.	43,950	-	10,000	6,850	12,989	47,916	-	892	361	43,950	78,998	8,992	8,999
Massachusetts Institute of Technology.	928,440	114,700	-	\$5,500	\$60,250	\$424,250	3,555	200,000	48,840	1,043,140	742,395	343,873	343,873

Sacred Heart Society of Springfield, . . .	144,000	-	-	-	7,000	-	144,000	7,000	27,258	27,258
St. Albans Total Abstinence and Benevolent Society, . . .	6,200	-	-	-	1,500	18	6,200	1,628	1,533	1,405
St. Anne's Educational and Religious Association, . . .	20,000	-	-	-	-	-	20,000	-	-	-
St. Anne's French Canadian Orphanage, . . .	46,000	-	-	-	4,500	-	46,000	4,500	3,442	3,380
St. Anne's Schools of Webster, . . .	18,000	-	-	-	2,500	-	18,000	2,500	2,700	2,700
St. Bernard's Parish School Association, . . .	65,000	-	-	-	2,400	-	65,000	2,500	650	5,000
St. Elizabeth's Hospital of Boston, . . .	101,400	-	-	-	2,500	6,960	101,400	9,460	20,383	22,082
St. Francis de Sales Young Men's Catholic Total Abstinence and Literary Society, . . .	15,100	2,800	-	-	1,400	100	17,900	1,500	3,500	3,400
St. James Educational Institute, Salem, . . .	10,000	-	-	-	600	-	10,000	600	2,139	2,139
St. James School Association, . . .	15,000	-	-	-	-	-	15,000	-	1,575	1,575
St. John's Educational Association, . . .	9,648	-	-	-	400	-	9,648	400	275	1,650
St. John's Hospital, . . .	60,000	-	-	-	500	4,989	60,000	5,489	13,000	9,000
St. John's Literary Institute, . . .	35,000	-	-	-	1,000	300	35,000	1,300	3,844	3,825
St. John's Schools of Worcester, . . .	110,000	1,600	-	-	1,000	-	111,600	1,000	-	-
St. Joseph's Educational Institute of Salem, Mass., . . .	40,000	-	-	-	4,000	-	40,000	4,000	38,477	38,477
St. Joseph's Educational Society, Waltham, . . .	67,350	-	-	-	8,000	-	67,350	8,000	-	-
St. Joseph's Home, . . .	18,000	-	-	-	-	-	18,000	-	10,000	10,000
St. Joseph's Hospital, . . .	18,000	-	-	-	-	-	18,000	-	-	-
St. Lawrence Parochial School Corporation, . . .	50,000	-	-	-	-	-	50,000	-	-	-
St. Louis Schools of Webster, . . .	17,000	-	-	-	1,800	-	17,000	1,800	1,700	1,700
St. Luke's Home for Convalescents, . . .	22,500	360	-	1,986	2,000	1,428	22,860	48,059	9,049	9,285
St. Luke's Hospital of New Bedford, . . .	12,000	19,833	-	-	500	2,762	31,833	51,314	13,617	5,449

• Par value.

† Including State appropriation.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Appurtenances.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Murdock Fund, Trustees of the,	\$120,000	\$55,160	\$4,175	\$2,400	-	\$279,948	\$401	\$5,500	\$480	\$175,160	\$292,904	\$12,425	\$12,429
Museum of Fine Arts, Trustees of the,	900,000	-	-	-	\$35,000	172,000	-	104,000	3,665	900,000	314,665	36,117	37,042
Nantucket Agricultural Society,	1,000	400	-	-	-	-	-	150	100	1,400	250	960	960
Nantucket Athenaeum,	6,000	-	-	-	-	13,000	2,315	10,000	299	6,000	25,614	13,069	2,308
National Association of the Loyal Women of American Liberty,	-	-	-	-	-	-	-	-	-	-	-	1,109	1,076
New Bedford Orphans' Home,	8,000	-	-	20,429	15,900	53,280	25,350	300	193	8,000	98,432	6,489	5,296
New Bedford Port Society,	9,680	-	5,000	5,200	14,260	3,300	-	250	151	9,680	28,161	2,481	2,422
New Bedford Port Society, Ladies' Branch,	-	5,000	6,400	-	10,800	13,250	592	-	-	5,000	31,022	2,027	1,899
New Bedford Women's Reform and Relief Association,	3,200	-	-	-	-	-	10,448	600	-	3,200	11,046	657	635
New Bedford Young Men's Christian Association,	65,000	-	-	-	-	-	775	5,000	-	65,000	5,775	6,772	6,974
New Church Institute of Education,	37,000	-	13,000	8,624	-	3,360	-	3,700	2,315	37,000	30,999	14,827	13,483
New England Academy of Christian Science,	-	-	-	-	-	-	8,500	300	-	-	8,800	2,000	600
New England Conference of the Methodist Episcopal Church, Trustees of the,	-	55,500	20,730	-	-	6,100	8,097	-	94	55,500	35,071	2,324	2,312
New England Conservatory of Music,	242,600	-	-	-	-	5,000	-	161,118	28,737	242,600	194,865	246,944	239,548
New England Deaconess Home and Training School,	8,000	-	-	-	-	44,000	156	1,200	286	8,000	5,742	5,537	5,244
New England Helping Hand Society,	1,500	-	-	-	-	-	-	-	-	1,500	-	5,502	5,348
New England Historic Genealogical Society,	20,000	3,500	29,290	-	\$600	\$3,000	1,284	15,000	29,769	23,500	78,833	3,679	4,354

New England Home for Little Wanderers.	135,900	-	48,500	39,000	50,700	2,000	5,000	2,751	135,900	147,081	27,141	24,023
New England Hospital for Women and Children.	124,100	32,100	76,300	27,601	140,683	25,000	1,000	11,684	158,200	232,278	37,811	37,960
New England Moral Reform Society.	29,500	-	1,000	-	-	-	-	-	29,500	2,000	3,420	5,288
New England Scandinavian Benevolent Relief Society.	-	-	1,200	-	-	3,614	106	-	-	4,920	1,339	1,465
Newburyport Howard Benevolent Society.	-	-	630	-	11,533	12,990	-	-	-	25,162	1,497	5
Newburyport Society for the Relief of Aged Females.	12,000	-	2,500	5,900	18,883	69,120	2,000	184	12,000	101,173	4,961	4,913
Newburyport Society for the Relief of Aged Men.	-	-	-	-	-	15,685	-	10	-	16,137	463	8
Newburyport Soldiers & Sailors' Memorial Hall Association.	10,000	-	-	-	-	-	-	-	10,000	-	400	400
Newburyport Young Men's Christian Association.	45,000	-	-	-	-	-	4,000	97	45,000	4,097	3,761	3,937
Newton Cottage Hospital.	39,940	-	-	-	14,150	8,319	-	10,023	39,940	32,492	26,653	18,510
Newton Kindergarten.	6,000	-	-	-	-	-	-	-	6,000	-	190	190
Newton Theological Institution, Trustees of the.	125,403	4,500	55,800	15,034	401,412	11,000	25,000	6,105	129,903	515,621	33,169	32,377
Nicherson Home for Children.	10,000	-	-	-	-	7,000	2,000	-	10,000	9,000	4,277	4,277
North Bennett Street Industrial School.	40,000	3,700	-	-	-	-	1,000	134	43,700	1,134	14,685	14,376
North Worcester Aid Society.	1,200	-	-	-	-	-	300	-	1,200	300	-	-
Norton Public Library.	-	-	-	-	-	-	4,000	58	-	4,058	419	412
Notre Dame Academy.	175,000	-	-	-	-	-	8,883	-	175,000	8,883	19,480	19,448
Notre Dame Training School.	45,000	-	15,000	-	-	-	5,000	-	45,000	20,000	18,183	17,701
Oakes Ames Memorial Hall Association.	60,000	-	-	-	-	-	-	434	60,000	2,634	569	777
Old Ladies' Home, Lowell.	35,000	7,000	-	6,550	10,200	500	1,500	189	42,000	18,889	6,186	6,995
Old Ladies' Home Association, Haverhill.	9,000	-	23,000	-	*4,000	6,491	-	1,942	9,000	34,433	4,619	2,861
Oliver Ditson Society for the Relief of Needy Musicians.	-	-	-	-	-	100	-	4,300	-	29,400	1,565	272
Our Lady of Mount Carmel School Association.	17,000	-	-	-	-	-	1,800	-	17,000	1,800	Nothing.	3,200

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Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
P. T. Wyman, G. A. R. Association,	\$2,800	-	-	-	-	-	-	\$950	-	\$2,800	\$950	\$335	\$279
Peabody Academy of Science, Trustees of the,	30,000	\$22,900	-	\$6,337	\$10,000	\$41,500	-	50,000	\$1,600	52,900	109,527	7,832	7,093
Peabody Institute in Peabody, Pentient Female's Refuge in the City of Boston,	60,000	-	-	390	-	178,300	\$185	40,000	1,605	60,000	220,480	7,907	7,289
Perkins Institution and Massachusetts School for the Blind,	20,000	-	\$1,000	-	\$500	\$17,000	3,000	-	-	20,000	21,500	2,952	2,952
Permanent Peace Fund, Trustees of the,	430,417	307,700	126,000	-	55,423	71,805	35,000	107,750	40,602	738,117	436,560	199,478	140,969
Pittsfield Young Men's Christian Association,	-	86,100	-	-	12,070	769	5,409	-	1,862	86,100	20,310	5,720	5,720
Plummer Farm School of Reform for Boys, Memorial Association,	5,000	-	17,900	23,589	9,700	44,500	11,706	1,500	372	40,000	1,825	3,459	3,449
Pratt Free School, Trustees of the,	7,000	-	-	-	-	-	1,408	5,000	1,629	5,000	115,524	10,263	6,942
Preacher's Aid Society of the New England Annual Conference of the Methodist Episcopal Church,	6,500	-	-	-	-	38,585	-	850	-	7,000	6,408	725	210
Ramabal Association,	-	-	-	6,604	996	33,125	3,139	-	168	-	44,122	11,835	11,867
Relief Association, Nantucket,	-	-	-	-	-	-	15,344	-	-	-	15,344	9,263	11,440
Robert Treat Paine Association,	-	-	-	-	-	1,200	6,707	-	147	-	8,054	806	749
Roxbury Athenæum,	57,600	52,400	-	-	-	-	-	-	-	110,000	-	6,537	6,537
Roxbury Charitable Society,	-	-	-	-	2,300	-	300	1,000	-	-	3,600	92	15
Roxbury Home for Children and Aged Women,	10,000	-	-	-	1,975	25,000	2,178	-	348	10,000	29,501	10,759	16,823
	22,000	-	6,000	540	23,750	60,795	-	500	1,166	22,000	92,751	6,119	4,740

Abstract of Returns of Property, etc. — Continued.

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St. Mark's School, Trustees of the.	\$225,000	-	-	-	-	-	-	\$12,000	\$1,863	\$225,000	\$13,863	\$67,857	\$64,572
St. Mary's Catholic Total Abstinence Society.	-	\$4,000	-	-	-	-	\$1,250	1,500	-	4,000	2,750	7,182	5,836
St. Mary's Educational Association, Lynn.	55,500	10,100	-	-	-	-	-	4,000	-	65,600	-	-	3,600
St. Mary's Educational Institute of Salem, Mass.	60,000	-	-	-	-	-	-	-	-	60,000	4,000	8,358	8,358
St. Mary's Home, New Bedford.	5,000	-	-	-	-	-	-	-	-	5,000	-	-	-
St. Mary's Infant Asylum and Lying-in Hospital.	36,000	-	-	-	-	-	-	1,500	1,200	36,000	2,700	8,000	7,000
St. Mary's Parochial School.	131,833	-	-	-	-	-	-	-	-	131,833	-	Nothing.	10,000
St. Michael's Catholic Association.	118,000	-	-	-	-	-	-	4,000	-	118,000	4,000	4,187	4,187
St. Patrick's Educational Society.	63,200	12,000	-	-	-	-	-	4,050	-	76,100	4,050	20,862	20,862
St. Paul's Catholic School.	77,000	-	-	-	-	-	-	2,000	-	77,000	2,000	23,000	24,400
Association of Cambridge, St. Peter and Paul's School, South Boston.	43,000	-	-	-	-	-	-	-	-	43,000	-	5,000	5,000
St. Thomas' School Society.	50,000	-	-	-	-	-	-	5,000	-	50,000	5,000	2,170	2,170
St. Vincent's Orphan Asylum.	121,700	1,000	-	-	-	-	9,036	7,000	-	122,700	16,036	23,447	19,342
Salem Athenaeum, The Proprietors of the.	20,000	-	\$6,000	-	-	\$1,400	841	13,000	555	20,000	34,796	2,097	1,588
Salem East India Marine Society.	-	-	3,295	5,650	-	16,550	6,465	-	749	-	32,709	1,787	1,787
Salem Female Charitable Society.	-	-	\$350	5,800	1,521	-	7,498	-	-	-	15,169	897	897
Salem Fraternity.	-	-	-	-	-	\$7,000	1,755	-	683	-	9,439	2,504	1,821
Salem Hospital.	16,100	-	500	22,088	86,030	170,652	8,665	3,000	6,469	16,100	304,405	31,349	19,450
Salem Seamen's Orphan and Children's Friend Society.	20,000	2,500	26,300	16,000	2,500	48,000	500	1,000	-	22,500	94,800	7,301	7,339

Salem Young Men's Christian Association,	4,000	4,000	-	-	-	600	-	8,000	600	10,516	5,514
School for Christian Workers,	55,350	11,075	-	-	-	4,000	142	66,435	4,142	27,413	26,103
School of Expression,	-	-	-	1,000	2,438	800	309	-	4,047	4,614	4,305
Boys' Charitable Society, Or-	-	15,300	-	-	2,527	-	51	11,500	17,878	1,646	1,752
Seamen's Widow and Orphan Association,	-	-	7,629	6,040	24,375	-	-	-	47,919	3,410	3,410
Sharon Sanitarium,	23,000	-	-	-	-	1,000	3,559	22,000	4,559	4,980	6,620
Smith Academy, The Trustees of,	23,000	4,805	25,210	-	-	800	798	27,805	50,044	3,844	3,522
Social Law Library, The Proprietors of the,	-	-	3,580	16,940	19,025	80,000	2,938	-	73,114	8,148	6,808
Society for Promoting Theological Education,	-	38,500	12,440	-	13,256	-	2,033	38,500	27,729	4,686	3,287
Society for Propagating the Gospel among the Indians and others in North America,	-	-	7,370	25,660	19,200	-	3,710	-	66,140	3,489	2,900
Society for the Collegiate Instruction of Women,	45,000	-	-	-	-	5,000	-	45,000	75,000	35,000	35,000
Society for the Relief of Aged and Destitute Clergy-men,	-	-	-	13,825	74,220	-	3,162	-	90,717	4,625	2,860
Society of Oblate Fathers for Missions among the Poor,	189,000	5,000	-	-	-	3,000	-	194,000	3,000	400	9,000
Society of St. Margaret,	68,000	-	-	-	-	5,000	2,109	66,000	7,109	5,043	3,983
Somerville Hospital,	39,199	-	-	-	-	5,000	9,332	39,199	14,332	-	-
Spiritual Fraternity, Springfield Home for Aged Women,	175,000	-	-	-	-	25,000	-	175,000	25,000	451	1,774
Springfield Home for Friendless Women and Children,	10,000	2,800	*11,060	*100	4,454	-	3,000	12,300	25,604	3,552	3,216
Springfield Home for Friendless Women and Children,	27,000	3,500	4,000	*800	32,000	1,000	16,000	30,500	64,600	5,890	5,695
Springfield Hospital, Men's	100,000	5,100	900	13,950	2,000	4,000	500	105,100	76,855	19,946	21,690
Springfield Young Men's Christian Association,	32,000	-	-	-	-	1,700	32,142	32,000	33,842	8,799	8,478
State Association of Young Men's Christian Associations of Massachusetts and Rhode Island,	-	-	-	-	-	650	913	-	1,543	8,414	7,601

* Per value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Stockbridge Library Association.	\$5,000	-	\$1,700	-	-	-	-	\$5,000	\$250	\$5,000	\$6,950	\$909	\$954
Swain Free School, Trustees of the.	20,000	\$1,500	700	\$12,330	\$12,000	\$135,870	\$900	5,000	795	21,500	167,595	9,298	8,972
Swedish American Society of Boston.	4,500	-	-	-	-	-	418	300	80	4,500	798	3,716	4,756
Tennant, Benevolent Charitable and Literary Association.	600	-	-	-	-	-	-	150	-	600	150	102	101
Temporary Home for Working Women.	15,000	-	4,000	-	-	3,500	-	-	496	15,000	7,996	7,341	6,846
Taylor Academy, Trustees of.	55,000	-	44,000	2,300	138,021	137,702	101,500	5,000	1,323	55,000	429,846	13,259	11,751
Trinity Dispensary.	-	-	-	-	-	-	-	500	142	-	642	1,843	1,981
Tufts College, Trustees of.	90,000	-	-	-	-	-	-	-	-	90,000	-	-	-
Union Benevolent Society, Trustees.	-	-	-	-	-	-	767	-	-	-	767	68	56
Union Benevolent Society, Trustees.	-	-	-	-	-	17,000	44,539	2,000	846	-	64,395	6,332	5,927
Union Benevolent Society, Trustees.	-	-	-	-	-	9,000	6,320	200	1,425	34,000	16,845	530	362
Union Benevolent Society, Trustees.	84,000	-	-	-	-	-	-	-	-	6,600	-	4,568	4,591
Union Benevolent Society, Trustees.	6,500	-	18,273	-	1,000	-	1,000	200	3,700	-	24,173	16,201	14,247
United Beneficial Association of the City of Springfield.	-	-	-	-	-	8,000	1,650	-	2,331	-	12,081	10,918	8,933
Unitarian Sunday School Society, Hebrew Benevolent Association.	-	-	-	-	-	-	8,206	4,000	6,880	-	18,586	93,202	94,370
United Society of Christian Endeavor.	-	-	-	-	-	-	1,767	-	242	-	2,009	1,712	1,370
Veteran Spiritualists' Union.	-	-	-	-	-	5,000	-	2,000	2,992	10,500	9,892	5,743	4,551
Vincent Memorial Hospital.	10,500	-	-	-	-	-	-	-	-	-	-	-	-
Walker Benevolent Association of the City of Boston.	-	-	-	-	-	-	6,177	75	68	-	5,380	1,096	1,583

Waltham Hospital.	50,000	-	-	-	21,000	460	5,000	573	50,000	37,038	9,344	9,344
Wampatuck Library Association.	1,072	-	-	-	-	227	115	135	1,072	497	171	394
Ward Sixteen Day Nursery Association.	-	-	-	-	-	-	100	180	-	250	2,494	2,180
Warren Museum of Natural History.	6,100	-	-	-	-	-	900	-	6,100	900	-	100
Washingtonian Home.	82,000	-	-	-	-	24,101	8,000	2,312	82,000	29,113	16,754	10,817
Wellesley College.	731,706	23,000	-	-	174,000	2,000	100,000	20,000	764,706	231,000	233,902	280,569
Wells Memorial Association.	80,000	-	-	-	-	-	-	-	60,000	-	11,000	11,000
Wendell Phillips Hall Association.	-	-	-	-	-	2,706	450	-	-	3,246	7,774	7,696
Wesleyan Academy, Trustees of the.	115,230	800	15,068	5,060	-	-	40,849	13,615	116,080	74,572	53,662	47,928
Wesleyan Home.	9,000	-	5,325	6,000	2,500	-	1,000	2,723	9,000	22,537	1,223	356
West End Day Nursery Society.	21,000	-	-	410	5,987	-	1,300	1,396	21,000	8,992	9,631	9,611
West Hanover Library Association.	1,800	-	-	-	-	-	500	-	1,800	500	214	209
West Newton English and Classical School.	33,100	-	-	-	-	-	1,500	2,000	33,100	3,500	10,500	10,500
West Tibbury Free Public Library.	600	-	-	-	-	-	300	-	600	300	-	-
Westford Academy, the Trustees of.	5,250	-	7,925	12,635	20,949	3,363	300	370	5,250	49,406	3,311	3,471
Westport Monthly Meeting of Friends.	1,900	-	-	-	-	1,696	-	50	1,900	1,748	137	133
Wheaton Female Seminary.	66,900	-	-	-	16,900	-	30,000	4,998	66,900	51,398	31,385	25,092
Williams' Society in Boston.	-	-	-	400	26,000	75,000	-	2,645	-	104,045	5,695	6,707
Williams College, President and Trustees of.	446,900	2,000	156,514	20,900	479,645	-	37,000	5,665	449,200	379,584	89,148	102,913
Winchester Home for Aged Women.	40,000	21,800	33,000	1,600	-	1,890	-	503	61,800	40,553	6,332	6,167
Woman's Baptist Foreign Missionary Society.	18,477	-	-	-	-	-	3,000	-	18,477	3,000	-	-
Woman's Board of Missions.	-	-	-	-	42,506	-	1,000	15,666	-	60,174	153,261	152,377
Woman's Charity Club.	36,000	-	13,000	-	5,000	-	1,500	2,500	36,000	22,000	3,300	4,800
Women's Christian Association of Springfield.	27,499	-	-	-	-	-	2,000	249	27,499	2,249	10,182	10,839

* Par value.

Commonwealth of Massachusetts.

AGGREGATES

OF

POLLS, PROPERTY, TAXES, ETC.,

AS

ASSESSED MAY 1, 1893.

COMPILED

BY WILLIAM M. OLIN,

SECRETARY OF THE COMMONWEALTH.

BOSTON :

WRIGHT & POTTER PRINTING CO., STATE PRINTERS,

18 POST OFFICE SQUARE.

1894.

Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY,
BOSTON, December 18, 1893.

*To the Honorable Senate
and the House of Representatives.*

The Thirty-third Annual Abstract of Polls, Property, Taxes, etc., as assessed May 1, 1893, is herewith submitted, in accordance with the provisions of section 57, chapter 11, Public Statutes.

The results of a comparison of the returns of 1893 with those of 1892 are shown in the "Comparative Statement," on pages 4, 5 and 6, and in the "Increase or Decrease," etc., in tabular form on pages 8 to 11 inclusive.

The "Aggregates," etc., "during thirty-three years, 1861-1893," are printed on pages 60 to 63 inclusive. The reprinting of this table in every report is of doubtful expediency; but owing to the discovery of a considerable number of errors which have been repeated year after year it is deemed proper to correct the table with all possible care and present it in full once more. It may be advisable hereafter to confine this recapitulation to ten year periods, corresponding to the state census decades.

Very respectfully,

WILLIAM M. OLIN,
Secretary of the Commonwealth.

COMPARATIVE STATEMENT.

[Arranged in the same order as the columns in the Table of Aggregates.]

There were 30 cities and 322 towns in the Commonwealth, May 1, 1893.

Residents Assessed on Property. Individuals: increase 9,590; 20 cities, 199 towns increased; 10 cities, 116 towns decreased; 7 towns unchanged. All Others: decrease 184; 18 cities, 150 towns increased; 12 cities, 108 towns decreased; 64 towns unchanged. Total: increase, 9,406; 23 cities, 206 towns increased; 7 cities, 103 towns decreased; 13 towns unchanged.

Non-residents Assessed on Property. Individuals: increase 881; 22 cities, 172 towns increased; 8 cities, 133 towns decreased; 17 towns unchanged. All Others: increase 487; 14 cities, 144 towns increased; 12 cities, 94 towns decreased; 4 cities, 84 towns unchanged. Total: increase, 1,368; 23 cities, 192 towns increased; 7 cities, 109 towns decreased; 21 towns unchanged.

Persons Assessed. On Property: increase 10,675; 23 cities, 204 towns increased; 7 cities, 106 towns decreased; 12 towns unchanged. For Poll Tax only: increase, 12,370; 25 cities, 161 towns increased; 5 cities, 154 towns decreased; 7 towns unchanged. Total: increase 23,045; 24 cities, 189 towns increased; 6 cities, 126 towns decreased; 7 towns unchanged.

Male Polls: increase 23,569; 30 cities, 177 towns increased; 138 towns decreased; 7 towns unchanged.

Rate of Tax on Male Polls: 3 towns increased; 30 cities, 319 towns unchanged. Lowest rate, viz., *\$1.00 assessed, as usual, in city of Chelsea, towns of Revere and Winthrop, county of Suffolk; highest rate, viz., \$2.00 assessed in 29 cities, 319 towns. Rate of \$1.50 in the town of Gay Head.

* State tax; county charges paid by city of Boston.

Personal Estate. Excluding Resident Bank Stock: increase \$9,319,379; 23 cities, 162 towns increased; 7 cities, 160 towns decreased. Resident Bank Stock: decrease, \$13,555; 13 cities, 44 towns increased; 15 cities, 35 towns decreased; 2 cities, 243 towns unchanged; 2 cities, 231 towns no figures; 1 city, 236 towns no figures in 1892. Total: increase \$9,305,824; 22 cities, 166 towns increased; 8 cities, 156 towns decreased.

Real Estate. Buildings: increase \$42,847,937; 30 cities, 262 towns increased; 59 towns decreased; 1 town unchanged. Land: increase \$43,160,178; 28 cities, 201 towns increased; 2 cities, 120 towns decreased; 1 town unchanged. Total: increase \$86,008,115; 30 cities, 263 towns increased; 59 towns decreased.

Total Valuation: increase \$95,313,939; 30 cities, 224 towns increased; 98 towns decreased.

Tax. On Personal Estate: increase \$310,205; 23 cities, 194 towns increased; 7 cities, 128 towns decreased. On Real Estate: increase \$1,573,961; 28 cities, 231 towns increased; 2 cities, 91 towns decreased. On Polls: increase \$47,157; 30 cities, 179 towns increased; 136 towns decreased; 7 towns unchanged. Total: increase \$1,931,323; 28 cities, 223 towns increased; 2 cities, 99 towns decreased.

Rate of Tax per \$1,000: 17 cities, 186 towns increased; 10 cities, 91 towns decreased; 3 cities, 45 towns unchanged. Highest rate, viz., \$27.00 assessed in town of Granville, county of Hampden. Lowest rate, viz., \$4.44 in town of Gosnold, county of Dukes County. Rates from \$6.10 to \$9.80 assessed in 20 towns; \$10.00 to \$14.90 in 3 cities, 137 towns; \$15.00 to \$19.70 in 27 cities, 142 towns; \$20.00 to \$25.00 in 21 towns.

Horses: increase 6,065; 26 cities, 218 towns increased; 4 cities, 95 towns decreased; 9 towns unchanged.

Cows: decrease 8,174; 6 cities, 88 towns increased; 24 cities, 229 towns decreased; 5 towns unchanged.

Sheep: decrease 939; 3 cities, 112 towns increased; 6 cities, 121 towns decreased; 21 cities, 89 towns unchanged; 19 cities, 87 towns no figures; 17 cities, 79 towns no figures in 1892.

Neat Cattle, etc.: decrease 7,309; 6 cities, 61 towns increased; 12 cities, 238 towns decreased; 12 cities, 23 towns unchanged; 9 cities, 14 towns no figures; 6 cities, 13 towns no figures in 1892.

1893. INCREASE OR DECREASE

COUNTIES.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON-RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi-viduals.	All Others.	Total.	Indi-viduals.	All Others.	Total.	On Prop-erty.	For Poll Tax only.	Total.
Barnstable,	49	111	160	d 291	44	d 247	d 87	d 78	d 165
Berkshire,	174	d 143	31	14	14	28	60	830	890
Bristol,	1,002	d 289	733	148	d 28	120	853	1,779	2,632
Dukes,	5	31	36	d 4	d 14	d 18	18	14	32
Essex,	224	d 1,277	d 1,063	329	49	378	d 776	3,140	2,365
Franklin,	243	24	267	d 127	d 19	d 146	121	34	155
Hampden,	639	381	1,020	47	18	65	1,085	1,916	3,001
Hampshire,	607	66	672	d 34	63	29	701	d 224	477
Middlesex,	1,881	497	2,378	789	102	841	3,219	982	4,201
Nantucket,	d 51	106	55	d 3	19	16	71	d 33	38
Norfolk,	1,074	161	1,235	52	97	149	1,384	d 186	1,198
Plymouth,	1,009	85	1,094	95	55	161	1,245	399	1,644
Suffolk,	1,502	226	1,727	d 165	8	d 157	1,570	2,370	3,940
Worcester,	1,232	d 181	1,051	81	78	169	1,210	1,427	2,637
State,	9,590	d 184	9,406	881	487	1,368	10,676	12,370	23,045

1892. INCREASE OR DECREASE

STATE,	4,880	3,849	8,729	1,768	398	2,166	12,620	18,214	30,834
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1893. INCREASE OR DECREASE

CITIES.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON-RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi-viduals.	All Others.	Total.	Indi-viduals.	All Others.	Total.	On Prop-erty.	For Poll Tax only.	Total.
Boston,	1,374	231	1,605	d 66	d 34	d 100	1,505	2,423	3,928
Brockton,	421	86	507	26	d 5	20	527	307	834
Cambridge,	884	d 309	575	187	d 63	124	699	908	1,607
Chelsea,	8	21	29	d 99	67	d 32	d 3	d 174	d 177
Chicopee,	90	d 1	89	6	2	8	97	348	445
Everett,	263	d 2	261	29	6	35	286	302	588
Fall River,	d 61	d 118	d 179	d 7	d 11	d 18	d 197	662	465
Fitchburg,	99	30	129	22	d 9	13	142	242	384
Gloucester,	d 24	d 3	d 27	52	s-	52	25	120	145
Haverhill,	d 596	d 232	d 828	20	d 2	18	d 810	581	d 229
Holyoke,	d 19	27	8	1	s-o	1	9	1,808	1,312
Lawrence,	1	77	78	19	4	23	101	570	671
Lowell,	436	67	503	33	d 23	10	513	178	691
Lynn,	163	190	353	16	d 9	7	360	198	558
Malden,	d 20	285	265	35	7	42	307	232	539
Marlborough, . . .	d 14	d 16	d 30	d 2	s-	d 2	d 33	d 69	d 101
Medford,	133	6	139	23	6	29	168	110	278
New Bedford, . . .	415	105	520	38	2	40	540	977	1,517
Newburyport, . . .	d 134	68	d 76	16	11	27	d 49	48	d 1
Newton,	622	154	776	16	d 1	14	790	205	995
Northampton, . . .	622	d 11	511	d 6	14	8	519	d 19	500
Pittsfield,	236	d 132	104	19	s-	19	123	359	482
Quincy,	326	30	356	37	21	58	414	d 431	d 17
Salem,	d 93	4	d 89	18	4	22	d 67	453	386
Somerville,	d 846	151	d 695	d 131	76	d 55	d 750	d 1,816	d 2,566
Springfield, . . .	565	192	757	d 9	d 6	d 15	743	251	993
Taunton,	311	d 151	160	13	d 10	3	166	223	386
Waltham,	d 15	68	53	d 39	12	d 27	26	165	191
Woburn,	168	d 38	135	99	d 9	60	195	159	354
Worcester,	434	d 237	197	85	35	71	268	950	1,218
30 Cities,	5,639	537	6,176	870	85	455	6,631	9,765	16,396

1892. INCREASE OR DECREASE

28 Cities,	4,608	2,553	7,161	272	45	317	7,478	16,002	23,480
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d Decrease: s Same figures as in 1892: o No figures returned: All others increase.

as compared with 1892.

Number of Male Polls Assessed.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
	Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
d 74	\$37,779	d \$19,644	\$18,135	\$302,567	\$28,472	\$331,039
1,071	d 44,759	d 108,079	d 149,838	589,552	271,252	819,804
2,815	3,067,332	105,349	3,162,681	3,663,899	2,873,012	6,436,911
10	6,348	7,808	14,156	80,980	d 4,265	26,696
4,126	782,460	89,310	821,770	5,750,867	1,493,316	7,244,183
210	d 67,714	d 19,363	d 87,077	352,510	296,647	619,157
2,691	1,695,922	27,154	1,723,076	2,796,710	2,471,588	5,268,298
279	d 71,487	14,927	d 84,560	426,183	318,907	745,090
5,432	293,703	243,100	536,803	10,418,306	11,201,690	21,620,466
d 30	d 58,064	d 1,984	d 60,048	29,254	d 6,224	23,030
1,067	88,371	d 16,123	72,248	3,690,066	2,832,766	6,422,822
875	d 510,215	11,758	d 498,457	1,488,703	1,130,301	2,628,004
3,583	2,299,080	d 300,528	2,699,552	9,946,000	18,031,900	28,577,900
2,144	1,110,623	d 240	1,110,383	3,612,911	1,641,846	5,254,757
23,960	\$9,319,379	d \$13,555	\$9,306,824	\$42,847,967	\$43,160,178	\$86,008,115

as compared with 1891.

20,303	\$12,908,500	d \$96,160	\$12,872,631	\$40,858,418	\$34,261,768	\$75,110,186
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as compared with 1892.

Number of Male Polls Assessed.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
	Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
3,828	\$2,907,000	d \$271,358	\$2,635,647	\$9,372,400	\$18,110,000	\$27,482,400
451	377,098	5,366	382,464	370,440	1,006,025	1,376,465
1,007	d 118,000	d 2,006	d 120,006	1,753,000	408,600	2,161,600
87	124,125	d 29,175	94,950	341,750	54,650	396,400
483	28,350	780	29,130	316,410	50,340	366,750
498	68,300	s-o	68,300	648,000	649,200	1,297,200
822	1,986,200	105,785	2,091,985	1,843,315	532,285	2,375,600
514	317,836	8,090	325,926	482,924	400,764	883,688
69	120,780	10,634	131,414	299,000	75,150	374,150
683	233,525	95,244	328,769	309,665	d 15,149	294,516
1,284	349,080	26,280	375,340	733,140	67,890	801,030
618	88,175	d 104,440	d 16,265	795,300	d 99,600	695,700
510	627,040	170,756	797,796	1,050,480	2,299,190	3,349,670
1,304	d 5,880	80,478	83,616	1,686,175	1,147,604	2,833,779
627	215,900	d 6,174	209,726	711,700	280,300	972,000
13	d 28,335	d 14,221	d 42,556	182,350	62,990	245,340
198	486,545	s-o	486,545	783,000	2,393,950	3,176,950
1,127	915,100	35,882	950,982	1,283,533	1,966,447	3,250,000
58	17,900	d 30,477	d 12,577	68,050	6,150	74,200
441	d 469,380	d 2,984	d 472,344	1,039,530	908,045	1,947,575
69	d 38,871	d 8,750	d 47,621	318,224	74,873	393,097
515	d 17,376	d 106,080	d 122,956	219,885	71,680	291,515
182	d 271,985	d 155	d 272,150	564,410	778,890	1,343,300
426	101,400	d 15,120	86,280	283,700	151,100	434,800
948	92,000	47,100	139,100	2,163,100	1,424,800	3,587,900
721	922,340	5,352	927,692	1,161,715	2,369,525	3,531,240
380	65,730	4,970	70,700	177,870	123,490	301,360
219	271,900	d 780	271,120	441,000	293,000	734,000
159	13,215	d 4,192	9,023	139,425	16,371	155,796
1,347	359,550	d 4,347	355,203	1,842,450	851,250	2,693,700
18,867	\$9,740,002	\$5,831	\$9,745,833	\$31,331,461	\$36,436,760	\$67,768,221

as compared with 1891.

16,257	\$12,779,388	d \$304,287	\$12,475,101	\$29,567,341	\$27,880,552	\$57,447,893
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d Decrease: s Same figures as in 1892: o No figures returned: All others increase.

1893. INCREASE OR DECREASE

COUNTIES.	TOTAL VALUATION OF ASSESSED ESTATE.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.			
		On Personal Estate.	On Real Estate.	On Polls.	Total.
Barnstable,	\$349,174	\$8,817	\$9,348	d \$148	\$18,017
Berkshire,	600,965	19,492	52,785	2,165	74,394
Bristol,	9,599,552	69,897	155,805	4,690	229,695
Dukes,	40,851	262	d 1,127	19	d 846
Essex,	8,065,953	50,139	195,308	8,252	255,699
Franklin,	582,080	2,475	21,514	463	24,452
Hampden,	6,990,374	21,997	62,638	5,182	89,817
Hampshire, . . .	688,630	d 1,463	16,029	766	15,332
Middlesex, . . .	22,157,268	40,527	407,944	10,864	459,635
Nantucket, . . .	d 37,018	d 2,938	d 3,874	d 60	d 6,872
Norfolk,	6,495,070	34,584	71,984	2,074	106,562
Plymouth, . . .	2,129,547	14,174	96,607	1,750	112,531
Suffolk,	31,276,452	14,471	327,218	6,911	348,600
Worcester, . . .	6,365,140	42,671	159,318	4,288	206,277
State,	\$95,313,939	\$310,205	\$1,573,961	\$47,157	\$1,931,323

1892. INCREASE OR DECREASE

STATE,	\$87,983,517	\$424,905	\$1,750,580	\$38,758	\$2,223,245
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1893. INCREASE OR DECREASE

CITIES.	TOTAL VALUATION OF ASSESSED ESTATE.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
Boston,	\$30,118,047	\$12,367	\$283,747	\$6,656	\$302,770	d \$0.10
Brookton,	1,758,929	12,029	42,042	902	54,973	.90
Cambridge, . . .	2,041,594	5,090	58,098	2,014	65,192	.40
Chelsea,	491,350	990	2,308	87	3,470	d .20
Chicopee,	395,890	7,833	23,892	906	32,631	3.50
Everett,	1,355,500	1,795	33,141	996	35,932	1.40
Fall River, . . .	4,498,085	36,400	41,344	1,544	79,388	s-
Fitchburg, . . .	1,209,614	12,415	36,661	1,023	50,105	1.60
Gloucester, . . .	505,564	6,680	18,174	138	24,992	1.10
Haverhill, . . .	623,285	10,091	19,000	1,365	30,457	.90
Holyoke,	1,176,370	d 4,681	d 18,338	2,568	d 20,451	d 1.70
Lawrence, . . .	679,435	d 273	11,688	1,236	12,651	s-
Lowell,	4,147,466	6,203	35,935	1,020	43,158	d .40
Lynn,	2,916,395	11,364	73,523	2,408	87,295	.80
Malden,	1,181,726	2,458	9,230	1,054	12,732	d .30
Marlborough, . .	202,784	d 2,463	d 5,150	26	d 7,587	d 1.50
Medford,	3,665,495	9,926	50,198	896	60,620	1.00
New Bedford, . .	4,200,982	20,278	61,294	2,254	83,826	.30
Newburyport, . .	61,623	604	3,315	116	4,035	.30
Newton,	1,472,231	d 4,883	34,748	882	30,747	.20
Northampton, . .	345,476	d 991	5,379	138	4,526	d .10
Pittsfield, . . .	165,559	d 292	4,898	1,030	5,635	s-
Quincy,	1,071,150	d 4,961	18,771	364	14,174	.20
Salem,	471,080	15,837	25,720	850	43,407	1.30
Somerville, . . .	3,727,600	3,737	73,087	1,996	78,720	.50
Springfield, . .	4,458,932	9,807	37,310	1,442	48,359	.20
Taunton,	372,080	d 748	120	760	132	d .40
Waltham,	1,008,130	8,312	24,026	438	32,776	.90
Woburn,	164,819	1,711	9,519	318	11,548	.90
Worcester, . . .	3,045,903	12,081	66,082	2,604	80,837	.40
30 Cities,	\$77,514,064	\$188,507	\$1,089,817	\$37,627	\$1,315,951	-

1892. INCREASE OR DECREASE

28 Cities,	\$69,942,994	\$348,361	\$1,295,079	\$31,371	\$1,675,711	-
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d Decrease: s Same figures as in 1892: o No figures returned: All others increase.

as compared with 1892 — Concluded.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
100	d 24	d 60	d 91	d 10	96	2,570	d 1,392	d \$478
418	d 581	227	d 1,296	43	141	d 45	2,443	1,957
320	d 692	d 26	d 212	d 423	800	1,791	d 9,244	d 5,216
d 6	24	d 404	d 83	2	57	109	93	32
302	d 907	d 56	d 262	152	1,573	1,548	11,479	4,850
453	d 78	630	d 1,017	d 262	202	503	8,638	2,758
503	d 760	d 144	d 594	d 62	975	339	8,921	5,877
311	d 299	d 276	d 677	d 483	218	1,449	8,561	4,877
1,423	d 2,145	d 365	d 743	d 312	3,268	d 800	9,485	4,764
1	d 50	d 123	9	s-o	d 39	d 890	s-o	s-o
726	d 675	17	d 407	d 860	313	556	6,981	3,905
337	d 435	d 22	d 416	d 70	582	d 253	9,470	4,339
232	16	d 10	2	d 23	2,179	d 265	d 100	d 50
925	d 1,218	d 427	d 1,572	d 187	363	d 1,890	27,754	9,739
6,065	d 8,174	d 939	d 7,309	d 2,995	11,168	4,672	81,089	\$37,054

as compared with 1891 — Concluded.

3,408	d 3,330	d 444	d 4,249	d 9,910	11,479	6,261	155,381	\$84,165
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as compared with 1892 — Concluded.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
200	100	s-o	s-o	s-o	1,818	d 281	s-o	s-o
109	d 38	s-o	d 12	d 23	215	188	2,570	\$1,227
4	d 49	s-o	s-o	17	409	s-	s-o	s-o
30	d 1	s-o	s-o	s-o	142	s-	s-o	s-o
59	d 9	3	6	d 20	87	s-	1,098	650
33	d 25	s-o	s-o	s-o	265	d 1	d 1,049	d 500
d 51	d 179	s-o	d 11	d 78	137	d 209	d 1,778	d 888
143	d 48	d 2	d 22	d 129	d 583	d 30	s-o	s-o
134	102	s-o	s-o	s-o	97	d 8	s-o	s-o
66	d 19	d 10	d 11	188	87	s-	55	d 5
36	d 164	d 1	12	7	130	s-	d 374	d 194
56	23	s-o	s-	21	227	s-	s-o	s-o
119	d 42	s-	d 2	d 69	463	d 92	10	d 30
d 204	d 120	s-o	s-o	s-o	501	d 12	d 469	d 234
104	d 76	s-o	s-o	s-o	492	s-	s-o	s-o
14	d 73	1	d 37	40	34	d 188	s-o	s-o
18	d 90	s-o	d 2	d 25	243	s-	s-o	s-o
178	d 146	s-o	d 3	d 76	360	s-	d 13,910	d 5,000
d 9	d 23	s-o	d 2	d 5	20	s-	s-o	s-o
76	d 65	s-o	s-o	s-o	206	d 43	s-o	s-o
106	51	d 23	2	d 114	142	d 447	2,028	806
158	d 34	d 136	37	11	59	325	1,366	435
115	d 45	s-o	d 2	s-o	168	d 58	s-o	s-o
6	d 45	s-o	d 4	d 10	41	s-	s-o	s-o
488	d 16	s-o	s-o	s-o	241	s-	s-o	s-o
168	d 41	3	21	50	373	s-	1,398	981
51	73	s-	s-	d-	55	s-	150	150
41	d 73	s-o	5	d 28	171	d 356	100	100
d 6	14	s-o	d 1	d 262	48	d 25	3,508	1,752
318	d 105	d 9	d 16	306	372	s-	d 1,335	800
2,569	d 1,159	d 174	d 42	d 247	7,029	d 1,287	d 3,964	\$50

as compared with 1891 — Concluded.

d 260	d 708	d 180	d 393	d 1,628	7,388	d 105	20,137	\$8,104
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d Decrease: s Same figures as in 1892: o No figures returned: All others increase.

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
BARNSTABLE.									
Barnstable,	1,129	31	1,160	408	17	420	1,580	271	1,851
Bourne,	487	17	474	294	15	309	783	112	895
Brewster,	292	8	300	199	1	200	500	69	569
Chatham,	517	77	594	141	9	150	744	143	887
Dennis,	827	68	895	143	36	178	1,073	196	1,268
Eastham,	175	18	193	91	21	112	305	22	327
Falmouth,	618	20	638	408	4	412	1,060	810	1,870
Harwich,	884	-	884	287	-	287	1,171	171	1,342
Mashpee,	95	20	115	117	44	161	276	25	301
Orleans,	398	7	405	83	8	91	496	51	547
Provincetown,	947	136	1,083	66	4	70	1,153	679	1,832
Sandwich,	423	11	434	147	2	149	583	160	743
Truro,	272	19	291	216	4	220	511	38	549
Wellfleet,	440	24	464	325	-	325	789	50	839
Yarmouth,	435	84	519	212	31	243	762	153	915
Totals,	7,909	540	8,449	3,132	195	3,327	11,776	2,449	14,225
BERKSHIRE.									
Adams,	714	74	788	78	15	93	881	1,114	1,995
Alford,	88	-	88	38	-	38	126	26	152
Becket,	203	2	205	68	6	74	279	97	376
Cheshire,	226	36	262	48	20	68	380	140	470
Clarksburg,	135	-	135	73	-	73	208	96	304
Dalton,	348	45	393	47	16	63	456	428	884
Egremont,	187	12	199	31	8	39	238	76	314
Florida,	82	1	83	49	2	51	134	33	167
Great Barrington, . .	694	91	785	97	15	112	897	771	1,668
Hancock,	104	4	108	41	25	66	174	24	198
Hinsdale,	228	7	235	28	7	35	270	250	520
Lanesborough,	208	-	208	54	-	54	262	90	352
Lee,	654	22	676	87	-	87	763	492	1,255
Lenox,	391	15	406	96	6	102	508	276	784

ETC., AS ASSESSED MAY 1, 1893.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
1,086	\$2 00	\$1,171,160	\$74,060	\$1,245,220	\$1,668,314	\$304,166	\$2,472,470
448	2 00	290,850	-	290,850	564,825	674,000	1,238,825
266	2 00	168,750	-	168,750	232,310	176,075	408,385
555	2 00	188,219	-	188,219	466,966	211,008	677,989
796	2 00	308,413	-	308,413	570,765	241,338	812,103
162	2 00	52,795	-	52,795	109,055	82,268	191,323
776	2 00	3,196,956	66,500	3,263,456	1,201,619	746,391	1,948,010
746	2 00	166,100	87,625	253,725	441,840	373,610	815,450
85	2 00	7,540	100	7,640	36,590	139,910	176,500
357	2 00	117,719	-	117,719	296,981	119,439	418,420
1,371	2 00	797,400	158,920	956,320	886,126	332,524	1,168,650
409	2 00	170,400	-	170,400	456,250	246,550	702,900
224	2 00	122,130	-	122,130	133,960	68,675	202,635
286	2 00	189,035	-	189,035	288,530	128,516	412,046
526	2 00	862,767	176,986	1,039,752	489,035	358,633	847,668
3,165	-	\$7,895,234	\$564,190	\$8,459,424	\$7,790,176	\$4,098,188	\$12,488,364
1,690	\$2 00	\$1,185,140	\$63,255	\$1,248,395	\$1,673,630	\$771,690	\$2,445,320
94	2 00	53,449	-	53,449	36,310	105,459	141,769
275	2 00	132,162	-	132,162	136,720	116,303	253,023
329	2 00	161,247	-	161,247	258,980	291,075	550,055
231	2 00	52,162	-	52,162	75,085	92,653	167,738
714	2 00	938,246	-	938,246	1,049,483	272,624	1,322,112
237	2 00	80,932	-	80,932	123,710	233,942	357,652
97	2 00	17,399	-	17,399	29,940	123,814	150,754
1,342	2 00	770,590	124,095	894,685	1,446,200	862,473	2,308,673
119	2 00	50,018	-	50,018	87,700	200,330	288,030
426	2 00	224,062	-	224,062	270,310	214,198	484,508
270	2 00	68,287	-	68,287	176,976	272,530	449,506
1,027	2 00	424,572	96,930	521,502	853,710	409,820	1,263,530
586	2 00	632,128	24,500	656,628	1,241,825	1,112,760	2,354,585

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1893.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
BARNSTABLE.						
Barnstable,	\$3,717,690	\$13,697	\$27,197	\$2,172	\$43,066	\$11 00
Bourne,	1,529,675	2,909	12,888	896	16,193	10 00
Brewster,	577,135	2,194	5,809	532	8,035	13 00
Chatham,	866,208	3,011	10,848	1,110	14,969	16 00
Dennis,	1,205,516	4,918	10,151	1,596	16,665	12 50
Eastham,	244,118	801	2,908	324	4,033	15 20
Falmouth,	5,211,466	19,904	11,882	1,562	33,338	6 10
Harwich,	1,069,176	3,806	12,282	1,492	17,530	16 00
Mashpee,	184,140	99	2,295	170	2,564	13 00
Orleans,	531,139	1,648	5,788	714	8,150	14 00
Provincetown,	2,124,970	17,022	20,802	2,742	40,566	17 80
Sandwich,	873,300	2,726	11,246	818	14,790	16 00
Truro,	824,756	1,832	3,039	468	5,339	15 00
Wellfleet,	601,081	1,890	4,120	572	6,582	10 00
Yarmouth,	1,887,420	8,838	7,205	1,062	17,095	8 50
Totals,	\$20,947,788	\$85,295	\$147,410	\$16,210	\$248,915	-
BERKSHIRE.						
Adams,	\$3,693,715	\$23,095	\$45,238	\$3,380	\$71,713	\$18 50
Alford,	196,218	534	1,418	188	2,140	10 00
Becket,	385,185	2,247	4,301	550	7,098	17 00
Cheshire,	711,302	2,418	8,251	653	11,327	15 00
Clarksburg,	219,890	1,043	3,354	462	4,859	20 00
Dalton,	2,260,358	14,637	20,625	1,423	36,690	15 00
Egremont,	438,684	769	3,402	474	4,645	9 50
Florida,	163,153	348	3,015	194	3,557	20 00
Great Barrington, . . .	3,303,358	8,947	23,087	2,684	34,718	10 00
Hancock,	338,048	430	2,477	238	3,145	8 00
Hinsdale,	708,570	3,249	7,025	852	11,126	14 50
Lanesborough,	517,793	1,045	6,877	540	8,462	15 30
Lee,	1,785,032	10,169	24,670	2,054	36,893	19 50
Lenox,	3,011,213	10,334	38,499	1,172	50,006	16 35

ETC., AS ASSESSED MAY 1, 1893 — Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
639	406	63	134	-	1,262	29,730	-	-
292	179	5	36	8	690	23,875	855	\$445
179	130	-	39	-	279	9,338	-	-
200	191	-	2	-	527	4,262	1,690	422
320	227	-	-	-	711	7,088	-	-
132	146	-	40	6	167	4,935	6,574	2,301
487	385	25	83	-	812	22,888	-	-
348	186	-	-	24	841	8,670	-	-
58	38	-	15	-	74	12,892	-	-
214	168	-	51	8	340	5,100	9,000	3,150
113	56	-	-	-	1,008	1,060	-	-
199	243	82	57	-	477	20,955	625	312
106	232	-	6	3	262	9,275	6,100	2,135
95	122	-	4	-	446	4,215	1,433	430
259	148	60	-	-	622	11,190	-	-
3,643	2,956	235	467	40	8,408	175,468	26,277	\$9,195
488	684	146	177	60	1,499	11,900	-	-
161	262	238	94	33	84	7,171	-	-
166	358	828	402	56	235	27,170	2,149	\$800
283	745	841	405	95	318	16,609	-	-
172	315	39	41	43	165	7,912	-	-
376	514	217	136	62	490	18,656	-	-
298	572	390	376	106	192	11,118	3,798	1,364
101	332	204	123	53	88	14,258	-	-
778	1,181	377	354	197	876	26,627	2,995	1,498
198	439	1,801	203	63	122	20,786	1,831	758
276	625	243	272	66	273	13,745	-	-
260	794	440	323	92	247	17,296	3,130	1,565
661	701	319	175	135	713	15,631	5,651	1,413
659	597	217	127	71	527	11,910	1,529	382

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
BERKSHIRE — CON.									
Monterey, . . .	114	2	116	57	4	61	177	33	210
Mount Washington, .	28	4	32	25	14	39	71	12	83
New Ashford, . . .	39	-	39	12	-	12	51	14	65
New Marlborough, .	279	15	294	91	20	111	405	124	529
North Adams, . . .	1,563	131	1,694	84	5	89	1,783	3,833	5,616
Otis,	126	13	139	51	8	59	198	32	230
Peru,	84	5	89	70	1	71	160	9	169
Pittsfield,	2,033	209	2,242	184	10	194	2,436	3,747	6,183
Richmond,	145	-	145	37	-	37	182	50	232
Sandisfield,	211	1	212	97	-	97	309	46	355
Savoy,	151	-	151	51	10	61	212	28	240
Sheffield,	385	44	429	81	18	99	523	158	686
Stockbridge,	415	16	431	89	7	96	527	222	749
Tyringham,	83	9	92	22	14	36	128	34	162
Washington,	92	-	92	77	6	83	175	22	197
West Stockbridge, . .	272	39	311	67	17	84	395	140	535
Williamstown, . . .	686	27	663	102	11	113	776	534	1,310
Windsor,	135	2	137	86	6	92	229	23	252
Totals,	11,063	826	11,879	2,118	271	2,389	14,268	12,974	27,242
BRISTOL.									
Acushnet,	216	33	249	82	18	100	349	68	417
Attleborough,	1,106	84	1,190	377	14	391	1,581	1,401	2,982
Berkley,	256	5	261	128	5	133	394	67	461
Dartmouth,	824	5	829	326	8	334	1,163	144	1,307
Dighton,	417	45	462	150	14	164	626	157	783
Easton,	768	106	864	168	57	210	1,074	710	1,784
Fairhaven,	561	67	628	216	35	251	879	164	1,043
Fall River,	4,744	1,314	6,058	290	180	470	6,528	18,743	25,271
Freetown,	369	4	373	258	4	262	635	175	810
Mansfield,	682	87	769	149	24	173	942	378	1,320
New Bedford,	5,114	669	5,773	362	32	394	6,167	9,163	15,330
North Attleborough, .	821	164	985	182	14	196	1,181	1,048	2,229
Norton,	331	61	392	164	48	212	604	132	736
Raynham,	351	62	413	110	30	140	553	120	673
Rehoboth,	500	-	500	307	-	307	807	91	898

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
129	\$2 00	\$38,987	-	\$38,987	\$50,800	\$131,588	\$182,388
31	2 00	7,337	-	7,337	23,204	51,043	74,247
39	2 00	9,550	-	9,550	11,075	47,500	58,575
342	2 00	176,324	-	176,324	118,290	260,162	378,452
5,038	2 00	1,274,180	\$164,242	1,438,372	3,714,430	1,863,485	5,577,915
150	2 00	44,116	-	44,116	54,987	116,486	171,473
76	2 00	18,767	800	19,567	18,882	78,903	97,785
5,320	2 00	2,388,854	714,740	3,103,594	4,742,730	4,317,915	9,060,645
181	2 00	56,990	-	56,990	125,430	275,821	401,251
218	2 00	62,627	-	62,627	122,835	161,386	284,221
156	2 00	29,150	-	29,150	43,346	96,685	140,031
471	2 00	136,644	-	136,644	333,125	417,625	750,750
487	2 00	608,554	89,478	788,032	1,122,865	943,610	2,066,475
111	2 00	30,741	-	30,741	59,775	112,250	172,025
108	2 00	28,778	-	28,778	40,010	134,340	174,350
387	2 00	123,506	-	123,506	205,053	272,377	477,430
1,029	2 00	373,776	34,400	408,176	1,210,450	895,750	2,106,200
148	2 00	35,765	-	35,765	45,505	113,428	158,933
21,855	-	\$10,324,980	\$1,312,440	\$11,637,420	\$19,500,376	\$16,370,025	\$34,870,401
263	\$2 00	\$105,790	-	\$105,790	\$230,595	\$261,775	\$492,370
2,277	2 00	868,158	\$81,000	949,158	2,283,300	1,208,335	3,486,635
235	2 00	75,784	-	75,784	146,628	170,415	317,043
756	2 00	365,050	-	365,050	922,075	1,079,100	2,001,175
459	2 00	89,629	-	89,629	377,800	299,530	677,330
1,348	2 00	2,424,919	357,615	2,782,534	1,230,541	521,526	1,752,067
502	2 00	242,000	-	242,000	881,090	504,420	1,385,510
22,162	2 00	22,161,650	1,212,055	23,373,705	21,001,750	16,158,550	37,160,300
405	2 00	156,568	-	156,568	336,362	321,515	657,877
894	2 00	219,872	-	219,872	1,033,875	479,729	1,513,604
12,988	2 00	16,426,900	2,703,895	19,130,795	15,467,653	9,876,647	25,344,300
1,660	2 00	608,175	149,233	757,408	1,966,170	1,087,459	3,053,629
393	2 00	134,900	-	134,900	318,665	329,085	647,750
392	2 00	139,818	-	139,818	327,940	331,366	659,306
458	2 00	86,354	-	86,354	230,425	405,680	636,105

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1893.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
BERKSHIRE—Con.						
Monterey,	\$221,375	\$584	\$2,736	\$258	\$3,578	\$15 00
Mount Washington,	81,584	73	742	62	877	10 00
New Ashford,	68,125	223	1,283	78	1,584	22 00
New Marlborough,	554,776	2,732	5,863	684	9,279	15 50
North Adams,	7,016,287	24,452	94,824	10,076	129,352	17 00
Otis,	215,589	662	2,572	300	3,534	15 00
Peru,	117,352	315	1,579	152	2,046	16 35
Pittsfield,	12,164,239	40,181	152,219	10,640	202,990	16 80
Richmond,	458,241	798	5,617	862	6,777	14 00
Sandisfield,	346,848	1,096	4,973	436	6,505	17 50
Savoy,	169,181	729	3,496	312	4,537	25 00
Sheffield,	887,394	2,022	11,111	942	14,075	14 80
Stockbridge,	2,854,507	10,875	28,517	974	40,366	13 80
Tyringham,	202,766	507	2,838	222	3,567	16 50
Washington,	203,128	482	2,895	216	3,593	16 80
West Stockbridge,	600,936	2,099	8,116	774	10,989	17 00
Williamstown,	2,514,376	6,775	34,964	2,058	43,797	16 60
Windsor,	194,998	572	2,543	290	3,405	16 00
Totals,	\$46,507,821	\$174,392	\$569,127	\$43,710	\$777,229	-
BRISTOL.						
Acushnet,	\$598,160	\$1,185	\$5,514	\$506	\$7,205	\$11 20
Attleborough,	4,435,798	18,084	66,246	4,554	88,834	19 00
Berkley,	392,827	909	3,804	470	5,183	12 00
Dartmouth,	2,866,225	3,869	21,212	1,512	26,693	10 60
Dighton,	766,959	1,345	10,161	918	12,424	15 00
Easton,	4,534,601	21,147	13,314	2,896	37,157	7 60
Fairhaven,	1,627,510	4,114	23,553	1,004	28,671	17 00
Fall River,	60,534,005	406,702	646,589	44,324	1,097,615	17 40
Freetown,	814,445	1,565	6,579	810	8,954	10 00
Mansfield,	1,733,476	4,177	23,759	1,788	34,724	19 00
New Bedford,	44,475,095	334,789	443,525	25,976	804,290	17 50
North Attleborough,	3,811,037	15,148	61,072	3,320	79,540	20 00
Norton,	782,650	1,673	8,032	786	10,490	12 40
Raynham,	799,124	1,706	8,043	784	10,533	12 20
Rehoboth,	722,459	1,281	9,491	916	11,688	14 90

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
206	492	190	207	43	129	15,397	2,066	\$514
55	69	80	36	14	43	12,570	-	-
56	145	339	47	18	37	7,511	711	178
471	1,396	369	453	181	323	27,510	4,412	1,103
968	588	204	76	40	2,124	9,754	-	-
146	329	257	266	30	169	21,387	1,696	700
109	264	153	147	14	81	16,000	-	-
2,189	1,183	418	261	126	2,849	23,344	3,800	920
235	427	805	140	40	199	11,381	4,345	1,303
263	761	261	337	89	258	29,625	1,845	553
192	512	255	178	60	160	19,987	2,236	746
598	1,456	575	492	128	445	27,650	8,562	3,536
519	645	367	249	84	492	13,564	3,785	1,821
162	394	173	157	52	107	10,875	1,019	409
118	457	343	251	61	109	23,650	1,288	322
283	389	218	69	89	329	11,250	2,351	1,140
765	1,230	2,135	171	181	770	28,236	5,229	2,236
216	593	333	258	71	136	21,418	1,942	485
12,396	19,440	13,250	7,003	2,462	14,589	546,942	66,850	\$23,806
300	333	-	45	54	249	10,893	6,586	\$2,590
786	656	-	127	76	1,453	15,000	-	-
210	345	23	67	26	242	9,790	-	-
857	1,432	26	187	141	907	35,438	17,606	6,819
335	298	-	87	37	426	13,017	6,443	1,636
529	511	3	81	98	906	16,232	-	-
276	308	-	50	18	706	6,756	-	-
2,756	615	-	20	65	6,617	18,417	2,580	1,000
256	289	41	35	60	329	21,395	4,107	102
412	230	1	52	53	811	11,296	4,504	1,825
2,008	616	-	37	132	6,898	9,336	-	-
538	531	28	51	7	1,218	10,123	-	-
348	342	7	99	47	382	16,836	-	-
376	419	39	63	-	381	11,374	5,069	2,623
559	1,124	40	208	74	422	27,510	13,921	4,872

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
BRISTOL—Con.									
Seekonk,	324	-	324	216	5	221	545	60	614
Somerset,	451	8	459	86	1	87	546	284	830
Swansey,	427	4	431	137	4	141	572	112	684
Taunton,	3,303	446	3,749	355	53	408	4,157	5,201	9,358
Westport,	635	7	642	264	9	273	915	157	1,072
Totals,	22,190	3,161	25,351	4,312	555	4,867	30,218	38,384	68,602
DUKES.									
Chilmark,	107	31	138	73	17	90	228	13	241
Cottage City,	320	15	335	1,050	13	1,063	1,398	82	1,480
Edgartown,	391	1	392	467	3	470	862	124	986
Gay Head,	40	-	40	34	1	35	75	28	103
Gosnold,	38	-	38	11	-	11	49	10	59
Tisbury,	242	52	294	114	25	139	433	124	557
West Tisbury,	154	41	195	44	20	64	259	35	294
Totals,	1,292	140	1,432	1,793	79	1,872	3,304	416	3,720
ESSEX.									
Amesbury,	1,194	237	1,431	126	14	140	1,571	1,658	3,229
Andover,	832	138	970	153	38	191	1,161	783	1,944
Beverly,	1,808	96	1,904	314	18	332	2,236	1,997	4,233
Boxford,	249	8	257	174	10	184	441	49	490
Bradford,	686	53	739	145	29	174	913	663	1,576
Danvers,	1,148	170	1,318	96	20	116	1,434	1,245	2,679
Essex,	452	-	452	150	-	150	602	165	767
Georgetown,	412	116	528	100	32	132	660	253	913
Gloucester,	2,833	185	3,018	411	12	423	3,441	5,626	9,067
Groveland,	562	-	562	132	1	133	695	270	965
Hamilton,	242	-	242	460	-	460	702	105	807
Haverhill,	2,464	416	2,880	175	37	212	3,092	6,453	9,545
Ipswich,	657	186	843	220	38	258	1,101	447	1,548
Lawrence,	4,436	449	4,885	351	24	375	5,260	10,091	15,351
Lynn,	6,840	1,321	8,161	353	49	402	8,563	15,683	24,246
Lynnfield,	191	2	193	127	3	130	323	86	409
Manchester,	289	105	394	225	53	278	672	202	874
Marblehead,	1,117	266	1,383	265	29	294	1,677	1,532	3,209
Merrimac,	410	80	490	76	25	101	591	427	1,018
Methuen,	826	15	841	297	12	309	1,150	861	2,011

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
318	\$2 00	\$280,138	-	\$280,138	\$309,810	\$342,560	\$652,370
555	2 00	152,896	-	152,896	482,378	895,675	878,053
416	2 00	188,083	\$300	188,383	252,000	862,425	614,425
7,397	2 00	4,096,845	1,024,465	5,121,310	8,712,655	4,851,445	13,564,100
654	2 00	191,750	-	191,750	593,870	581,180	1,175,000
54,522	-	\$49,015,274	\$5,528,563	\$54,543,837	\$57,106,582	\$39,563,367	\$96,669,949
108	\$2 00	\$30,599	-	\$30,599	\$71,930	\$117,089	\$189,019
298	2 00	80,100	-	80,100	1,057,175	385,825	1,443,000
360	2 00	119,725	\$56,400	206,125	312,140	246,710	558,850
28	1 50	4,788	-	4,788	10,580	7,779	18,359
40	2 00	15,568	-	15,568	85,087	106,531	191,618
298	2 00	83,023	-	83,023	439,211	233,550	672,761
165	2 00	54,334	-	54,334	165,080	139,159	304,189
1,287	-	\$388,137	\$86,400	\$474,537	\$2,141,153	\$1,236,643	\$3,377,796
2,609	\$2 00	\$764,924	\$216,530	\$981,454	\$2,425,060	\$1,224,675	\$3,649,735
1,340	2 00	1,170,370	105,190	1,275,560	2,048,225	1,288,737	3,336,962
3,225	2 00	3,549,125	156,175	3,705,300	4,836,775	5,325,650	10,162,425
210	2 00	84,162	-	84,162	223,745	341,195	564,940
1,204	2 00	262,404	-	262,404	1,246,193	790,799	2,036,992
2,104	2 00	906,600	67,297	973,897	2,006,560	1,371,790	3,378,350
491	2 00	142,606	-	142,606	403,942	326,559	730,501
611	2 00	251,195	16,100	267,295	506,330	272,670	779,000
7,505	2 00	3,507,730	726,000	4,233,730	6,223,800	5,059,650	11,283,450
616	2 00	187,675	-	187,675	530,495	213,493	743,988
286	2 00	265,410	-	265,410	388,975	371,758	760,733
8,699	2 00	4,123,921	805,253	4,929,174	8,004,115	7,478,106	15,482,221
1,012	2 00	753,300	16,200	769,500	1,244,430	737,031	1,981,461
12,946	2 00	7,950,300	648,972	8,599,272	13,985,000	10,623,100	24,608,100
20,114	2 00	11,230,292	1,315,440	12,545,642	19,548,325	17,825,342	37,373,667
220	2 00	79,436	-	79,436	276,350	257,112	533,462
463	2 00	4,508,090	-	4,508,090	1,467,115	1,293,642	2,760,757
2,348	2 00	679,900	158,118	838,018	2,540,500	1,946,250	4,486,750
774	2 00	291,237	67,665	358,902	669,120	302,400	971,520
1,381	2 00	862,300	53,590	915,890	1,593,397	977,068	2,480,455

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1893.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
BRISTOL—Con.						
Seekonk,	\$982,503	\$2,801	\$6,524	\$686	\$9,961	\$10 00
Somerset,	1,030,949	2,293	13,171	1,110	16,574	15 00
Swansey,	802,808	2,712	8,848	832	12,392	14 40
Taunton,	18,686,410	92,183	244,154	14,794	351,131	18 00
Westport,	1,366,750	2,301	14,100	1,308	17,709	12 00
Totals,	\$151,212,786	\$919,933	\$1,642,691	\$109,044	\$2,671,668	-
DUKES.						
Chilmark,	\$219,618	\$306	\$1,890	\$216	\$2,412	\$10 00
Cottage City,	1,523,100	1,281	23,083	536	24,905	16 00
Edgartown,	764,975	3,266	8,830	720	12,806	15 80
Gay Head,	23,147	60	246	42	348	12 50
Gosnold,	207,186	60	850	80	990	4 44
Tisbury,	755,784	1,038	8,410	596	10,044	12 50
West Tisbury,	358,523	326	1,825	330	2,481	6 00
Totals,	\$3,852,833	\$6,336	\$45,139	\$2,520	\$53,995	-
ESSEX.						
Amesbury,	\$4,631,189	\$16,798	\$54,746	\$5,218	\$76,762	\$15 00
Andover,	4,612,522	21,685	56,728	2,680	81,093	17 00
Beverly,	13,867,725	57,802	168,534	6,450	222,786	15 60
Boxford,	649,102	1,119	7,514	420	9,053	13 30
Bradford,	2,299,366	4,789	37,174	2,408	44,371	18 25
Danvers,	4,352,247	16,166	56,298	4,208	76,672	16 00
Essex,	873,107	2,281	11,688	982	14,951	16 00
Georgetown,	1,046,295	4,276	12,464	1,222	17,962	16 00
Gloucester,	15,517,180	69,856	186,177	15,010	271,043	16 50
Groveland,	931,663	3,603	14,284	1,232	19,119	19 20
Hamilton,	1,026,143	2,522	7,229	572	10,323	9 50
Haverhill,	20,411,396	89,218	280,228	17,378	386,824	18 10
Ipswich,	2,750,961	8,233	21,202	2,024	31,459	10 70
Lawrence,	33,207,372	144,468	413,416	25,892	583,776	16 80
Lynn,	49,969,309	204,049	605,453	40,228	849,730	16 20
Lynnfield,	612,898	953	6,341	440	7,734	12 00
Manchester,	7,268,847	31,557	19,330	926	51,813	7 00
Marblehead,	5,324,768	14,246	76,275	4,096	95,217	17 00
Merrimac,	1,330,422	6,819	18,459	1,548	26,826	19 00
Methuen,	3,896,345	14,487	41,671	2,762	58,920	16 80

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
433	846	26	106	188	301	11,025	5,832	\$1,588
271	256	-	44	44	418	4,726	4,492	2,246
463	736	1	118	55	388	13,121	11,081	3,324
1,902	828	4	67	-	4,228	25,222	850	760
699	1,042	95	232	118	692	28,415	26,504	12,335
14,908	11,856	334	1,776	1,278	27,924	318,922	109,525	\$41,710
97	93	3,703	104	8	121	10,198	-	-
129	96	-	-	-	1,070	3,423	-	-
100	287	980	84	-	356	11,510	-	-
9	32	2	54	-	54	1,435	246	\$87
26	50	2,331	19	-	45	8,484	640	192
110	59	10	10	-	319	3,981	-	-
146	198	1,666	126	-	180	11,579	-	-
617	817	8,692	397	8	2,145	50,606	886	\$279
682	402	-	53	67	1,660	6,652	-	-
709	889	-	100	115	1,042	18,469	-	-
1,053	699	-	4	-	2,024	8,576	-	-
252	472	52	139	72	191	18,800	4,080	\$2,015
412	324	15	8	61	307	4,529	-	-
737	694	30	2	-	1,328	7,400	1,800	900
273	485	-	37	15	410	7,841	3,760	1,128
308	269	38	74	35	486	7,548	-	-
1,120	681	-	-	-	3,493	9,886	-	-
243	215	3	48	36	418	5,230	2,870	1,435
322	375	-	55	30	531	9,652	2,790	1,425
2,192	916	26	31	277	5,113	15,520	550	225
656	820	65	199	236	844	15,246	8,351	4,175
1,692	237	-	5	36	6,604	3,249	-	-
2,650	342	-	-	-	9,868	4,408	2,440	1,220
207	317	-	18	36	187	6,137	5,616	2,808
270	119	-	8	83	446	4,390	-	-
367	272	-	5	-	1,661	2,403	-	-
269	233	5	57	28	517	4,935	-	-
742	1,233	-	154	237	905	13,378	7,852	2,617

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
Essex — Con.									
Middleton, . . .	234	4	238	170	2	172	410	70	480
Nahant, . . .	162	5	167	149	3	152	319	94	413
Newbury, . . .	313	7	320	192	6	198	518	142	660
Newburyport, . . .	1,814	123	1,937	179	24	203	2,140	2,601	4,741
North Andover, . . .	433	82	515	163	34	197	612	668	1,280
Peabody, . . .	1,375	54	1,429	234	21	255	1,684	2,105	3,789
Rockport, . . .	875	15	890	181	8	189	1,079	563	1,642
Rowley, . . .	324	11	335	206	11	217	562	111	663
Salem, . . .	3,327	345	3,672	310	7	317	3,989	7,451	11,440
Salisbury, . . .	302	25	327	343	69	412	730	142	881
Saugus, . . .	666	71	737	345	70	415	1,152	690	1,842
Swampscott, . . .	533	15	548	214	10	224	772	419	1,191
Topsfield, . . .	225	32	257	78	10	88	345	97	442
Wenham, . . .	242	1	243	147	2	149	322	90	482
West Newbury, . . .	309	41	410	51	3	54	464	229	693
Totals, . . .	38,842	4,674	43,516	7,312	724	8,036	51,452	64,068	115,520
FRANKLIN.									
Ashfield, . . .	279	10	289	54	6	60	349	50	399
Bernardston, . . .	266	4	270	73	1	74	344	45	389
Buckland, . . .	314	1	315	75	5	80	395	212	607
Charlemont, . . .	245	10	255	36	1	37	292	102	394
Colrain, . . .	327	2	329	57	-	57	386	130	516
Conway, . . .	298	6	304	83	2	85	389	117	506
Deerfield, . . .	710	12	722	118	16	134	856	382	1,238
Erving, . . .	203	9	212	63	10	73	285	143	428
Gill, . . .	180	9	189	22	6	28	217	81	298
Greenfield, . . .	888	105	993	76	18	94	1,037	1,030	2,117
Hawley, . . .	137	2	139	51	2	53	192	29	221
Heath, . . .	128	-	128	51	2	53	181	25	206
Leverett, . . .	199	6	205	76	2	78	283	44	327
Leyden, . . .	95	3	98	41	2	43	141	25	166
Monroe, . . .	47	-	47	12	-	12	59	56	115
Montague, . . .	725	45	770	342	5	347	1,117	1,124	2,241
New Salem, . . .	218	14	232	88	20	108	340	32	372

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
246	\$2 00	\$77,662	-	\$77,662	\$249,140	\$234,900	\$484,040
199	2 00	2,550,407	-	2,550,407	956,170	1,843,089	2,299,259
417	2 00	157,020	-	157,020	345,560	454,380	799,940
3,806	2 00	2,204,900	\$506,328	2,711,228	4,691,060	2,229,850	6,920,900
1,027	2 00	559,804	-	559,804	1,434,685	799,234	2,233,919
3,003	2 00	2,151,050	260,000	2,411,050	2,993,700	2,046,550	5,040,250
1,129	2 00	325,733	63,896	392,129	1,225,284	997,146	2,222,480
388	2 00	98,848	-	98,848	293,585	237,440	530,975
9,312	2 00	10,108,200	1,017,656	11,120,856	10,119,900	5,658,200	15,778,100
368	2 00	55,230	-	55,230	312,516	231,330	543,846
1,218	2 00	303,647	-	303,647	1,444,466	961,036	2,595,501
797	2 00	1,649,953	-	1,649,953	1,840,225	1,599,750	3,439,975
276	2 00	379,850	-	379,850	284,765	206,700	491,465
266	2 00	110,728	-	110,728	305,606	214,866	520,472
516	2 00	119,906	-	119,906	480,435	305,370	785,806
91,115	-	\$62,471,825	\$6,199,910	\$68,671,735	\$97,255,487	\$75,536,828	\$172,792,315
295	\$2 00	\$87,694	-	\$87,694	\$177,040	\$209,279	\$386,319
213	2 00	69,410	-	69,410	135,399	167,060	292,459
458	2 00	83,324	-	83,324	238,743	204,197	442,940
311	2 00	76,175	-	76,175	123,037	144,821	267,858
400	2 00	169,710	-	169,710	187,451	206,703	394,154
372	2 00	168,702	\$36,624	200,326	232,195	274,387	506,582
864	2 00	190,957	-	190,957	650,001	727,474	1,377,475
309	2 00	90,077	-	90,077	167,090	127,444	294,534
234	2 00	72,638	-	72,638	165,695	222,417	388,112
1,767	2 00	1,097,228	237,037	1,334,265	2,179,319	1,494,981	3,674,300
168	2 00	33,202	-	33,202	39,126	75,453	114,579
138	2 00	35,144	-	35,144	27,769	94,625	122,394
226	2 00	64,737	-	64,737	79,590	142,080	221,670
95	2 00	31,224	-	31,224	42,060	91,835	133,895
98	2 00	49,955	-	49,955	57,985	37,205	95,190
1,670	2 00	666,760	57,750	724,510	1,672,495	1,016,651	2,689,146
204	2 00	49,850	-	49,850	106,715	136,896	243,610

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1892.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
Essex—Con.						
Middleton,	\$561,702	\$1,087	\$6,776	\$492	\$8,355	\$14 00
Nahant,	4,849,666	16,577	14,945	398	31,920	6 50
Newbury,	956,960	1,570	7,999	834	10,403	10 00
Newburyport, . . .	9,632,128	46,091	117,555	7,612	171,358	17 00
North Andover, . .	2,793,723	6,717	27,284	2,054	36,055	12 00
Peabody,	7,451,300	38,576	80,644	6,006	125,226	16 00
Rockport,	2,614,559	5,076	29,436	2,258	36,770	13 20
Rowley,	629,823	1,700	9,132	776	11,608	17 20
Salem,	26,898,956	192,390	273,013	18,624	484,027	17 30
Salisbury,	599,075	662	6,526	736	7,924	12 00
Saugus,	2,899,148	5,617	48,017	2,436	56,070	18 50
Swampscott, . . .	5,099,928	18,149	37,839	1,594	57,582	11 00
Topshfield,	871,315	4,938	6,389	552	11,879	13 00
Wenham,	631,200	1,284	6,037	530	7,851	11 60
West Newbury, . .	906,711	1,588	10,412	1,032	13,032	13 25
Totals,	\$241,464,050	\$1,056,949	\$2,767,315	\$182,230	\$4,006,494	-
FRANKLIN.						
Ashfield,	\$474,013	\$1,228	\$5,464	\$590	\$7,282	\$14 00
Barnardston, . . .	361,809	972	4,094	426	5,492	14 00
Buckland,	526,264	1,459	7,752	916	10,127	17 50
Charlemont, . . .	344,033	1,632	5,755	622	8,009	21 50
Colrain,	563,864	2,546	5,912	800	9,258	15 00
Conway,	706,908	3,285	8,398	744	12,337	16 40
Deerfield,	1,568,432	2,291	16,530	1,728	20,549	12 00
Erving,	384,611	1,441	4,712	618	6,771	16 00
Gill,	460,750	726	3,881	468	5,075	10 00
Greenfield,	5,008,565	18,012	49,698	3,534	71,149	13 50
Hawley,	147,781	764	2,633	316	3,713	23 00
Heath,	157,538	569	1,967	276	2,802	16 10
Leverett,	236,407	938	3,214	452	4,604	14 50
Leyden,	165,119	549	2,339	190	3,078	17 50
Monroe,	145,145	311	1,530	196	2,637	16 00
Montague,	3,413,666	14,128	52,438	3,340	69,906	19 50
New Salem, . . .	293,460	897	4,385	408	5,690	18 00

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
158	246	-	50	13	214	8,295	3,076	\$1,538
109	83	-	-	-	334	466	-	-
387	946	79	238	141	339	13,614	-	-
651	245	-	6	-	2,583	4,576	-	-
422	1,003	32	146	90	714	15,561	4,064	1,319
800	677	28	38	1,062	1,632	9,050	5,520	2,820
256	180	-	4	-	861	3,182	4,343	2,227
278	397	7	124	55	313	10,022	4,349	2,303
1,411	314	-	6	45	4,502	3,802	-	-
183	300	-	147	42	504	8,427	-	-
387	545	8	8	16	924	5,731	6,360	3,180
354	125	-	3	76	761	1,540	2,444	1,222
247	602	8	102	89	232	7,274	6,135	2,455
214	356	14	25	34	227	4,526	4,209	1,062
350	698	40	157	43	388	8,194	4,280	2,177
21,423	16,661	450	2,051	3,070	53,033	274,097	84,839	\$38,041
356	972	1,396	538	128	265	24,097	2,160	\$540
259	549	316	232	97	204	13,943	-	-
234	501	622	294	86	342	11,721	-	-
333	496	1,498	321	92	225	15,496	-	-
492	814	1,372	555	119	327	25,624	-	-
402	991	1,183	350	127	290	22,975	-	-
651	1,104	111	362	113	624	20,055	5,376	1,792
139	131	31	32	33	205	8,446	-	-
216	476	197	207	75	164	8,172	3,729	1,491
793	816	341	262	182	1,072	10,600	-	-
145	404	770	242	70	117	17,398	-	-
192	351	740	391	51	119	14,812	-	-
240	373	58	172	45	179	12,944	3,431	1,372
140	278	474	178	60	94	9,500	-	-
73	133	133	47	14	45	6,787	619	104
536	500	108	162	200	985	16,500	2,300	575
210	298	169	122	48	218	17,003	4,905	1,635

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
FRANKLIN — Con.									
Northfield,	429	14	443	127	5	132	575	115	690
Orange,	965	89	1,054	148	26	174	1,228	926	2,154
Rowe,	101	6	107	51	3	54	161	72	233
Shelburne,	330	30	360	49	5	54	414	148	562
Shutesbury,	116	8	124	105	11	116	240	25	265
Sunderland,	155	9	164	57	3	60	224	74	298
Warwick,	162	29	191	108	36	144	335	40	375
Wendell,	113	9	122	152	4	156	278	49	327
Whately,	204	5	209	73	4	77	286	82	368
Totals,	7,834	437	8,271	2,188	195	2,383	10,654	5,158	15,812
HAMPDEN.									
Agawam,	430	37	467	112	22	134	601	220	821
Blandford,	242	3	245	59	6	65	310	28	338
Brimfield,	229	7	236	70	6	76	312	91	403
Chester,	293	7	300	66	-	66	366	177	543
Chicopee,	1,370	40	1,410	175	15	190	1,600	2,863	4,463
Granville,	331	3	334	64	-	64	398	55	453
Hampden,	180	1	181	91	-	91	272	74	346
Holland,	43	2	45	47	16	63	108	10	118
Holyoke,	1,719	939	2,658	174	-	174	2,832	8,168	11,000
Longmeadow,	389	3	392	74	2	76	468	377	845
Ludlow,	289	9	298	67	3	70	368	336	704
Monson,	556	65	621	84	23	107	728	555	1,283
Montgomery,	76	-	76	48	1	49	125	13	138
Palmer,	796	42	838	97	2	99	937	1,116	2,053
Russell,	100	1	101	37	6	43	144	155	299
Southwick,	248	4	252	77	10	87	339	62	401
Springfield,	6,768	531	7,299	419	27	446	7,745	10,560	18,305
Tolland,	72	-	72	45	-	45	117	22	139
Walce,	145	8	153	60	11	71	224	105	329
Westfield,	1,504	278	1,782	161	30	191	1,973	1,817	3,790
West Springfield,	648	47	695	256	22	278	973	817	1,790
Wilbraham,	248	12	260	58	6	64	324	168	492
Totals,	16,676	2,039	18,715	2,341	208	2,549	21,264	27,789	49,053

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
461	\$2 00	\$119,342	-	\$119,342	\$350,803	\$389,386	\$739,939
1,718	2 00	494,830	\$48,880	543,710	1,509,060	680,090	2,199,140
199	2 00	34,160	-	34,160	58,594	93,497	152,091
406	2 00	144,624	34,500	179,024	381,955	303,560	685,515
117	2 00	16,815	-	16,815	40,235	99,575	139,810
230	2 00	57,585	-	57,585	118,400	244,520	362,920
189	2 00	56,210	-	56,210	72,555	171,640	244,195
158	2 00	48,003	-	48,003	64,250	120,185	184,435
258	2 00	80,800	-	80,800	143,315	184,577	327,892
11,498	-	\$4,084,046	\$414,791	\$4,498,837	\$9,020,667	\$7,650,487	\$16,671,154
594	\$2 00	\$189,752	-	\$189,752	\$530,920	\$547,380	\$1,078,300
227	2 00	114,360	-	114,360	130,425	190,480	320,905
272	2 00	65,272	-	65,272	155,139	196,144	351,283
490	2 00	65,081	-	65,081	200,997	210,432	471,429
3,730	2 00	2,080,860	\$42,250	2,123,110	3,923,090	1,457,180	5,380,270
254	2 00	83,244	-	83,244	112,430	184,286	246,716
203	2 00	68,300	-	68,300	157,265	189,735	347,000
47	2 00	9,900	-	9,900	17,502	65,544	83,046
9,887	2 00	6,090,850	526,255	6,617,105	12,504,500	6,528,050	19,032,550
645	2 00	193,396	-	193,396	403,183	605,489	1,008,672
582	2 00	264,882	-	264,882	480,230	291,596	771,826
1,037	2 00	495,165	82,549	577,714	782,060	405,510	1,187,570
76	2 00	25,993	-	25,993	34,100	94,520	128,620
1,716	2 00	801,656	26,730	828,386	1,411,736	480,854	1,892,590
235	2 00	159,637	-	159,637	291,375	63,374	354,749
268	2 00	69,804	-	69,804	189,335	250,059	439,394
14,439	2 00	10,921,310	1,342,789	12,264,099	21,025,755	21,350,065	42,375,820
79	2 00	35,155	-	35,155	40,715	68,045	108,760
216	2 00	63,431	-	63,431	141,885	71,509	213,394
2,824	2 00	1,916,000	272,756	2,188,756	3,132,803	2,270,960	5,403,763
1,465	2 00	382,101	-	382,101	1,941,490	1,412,328	3,353,818
349	2 00	152,007	-	152,007	345,350	262,790	608,140
39,595	-	\$24,248,156	\$2,293,329	\$26,541,485	\$48,612,285	\$37,146,320	\$85,758,605

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1893.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
FRANKLIN — Con.						
Northfield,	\$859,281	\$1,551	\$9,620	\$922	\$12,093	\$13 00
Orange,	2,732,860	9,352	37,663	3,436	50,441	17 20
Rowe,	186,241	341	1,521	338	2,200	10 00
Shelburne,	864,589	2,416	9,255	812	12,483	13 50
Shutesbury,	156,625	408	3,334	234	3,971	24 00
Sunderland,	420,505	633	3,992	460	5,085	11 00
Warwick,	300,405	831	3,614	338	4,783	14 80
Wendell,	232,438	961	3,679	316	4,956	20 00
Whately,	408,692	1,414	5,738	516	7,668	17 50
Totals,	\$21,169,991	\$70,150	\$258,913	\$22,996	\$352,059	-
HAMPDEN.						
Agawam,	\$1,268,062	\$2,751	\$15,635	\$1,188	\$19,574	\$14 50
Blandford,	435,265	2,173	6,097	454	8,724	19 00
Brimfield,	416,555	1,207	6,509	544	8,260	18 50
Chester,	536,510	1,302	9,428	800	11,530	20 00
Chicopee,	7,503,380	36,730	93,078	7,560	137,368	17 30
Granville,	329,960	2,247	6,661	508	9,416	27 00
Hampden,	415,300	888	4,511	406	5,806	13 00
Holland,	92,946	148	1,246	94	1,488	15 00
Holyoke,	25,649,655	104,550	300,714	19,774	425,038	15 80
Longmeadow,	1,202,068	1,934	10,086	1,290	13,310	10 00
Ludlow,	1,086,708	3,602	10,497	1,164	15,263	13 60
Monson,	1,765,284	8,666	17,815	2,074	28,555	15 00
Montgomery,	154,613	260	1,286	152	1,698	10 00
Palmer,	3,720,976	11,432	26,117	3,432	40,981	13 80
Russell,	514,386	2,314	5,144	470	7,928	14 50
Southwick,	509,198	1,231	7,678	536	9,445	17 50
Springfield,	55,239,919	156,980	560,090	23,878	735,948	12 80
Tolland,	143,915	668	2,066	158	2,892	19 00
Wales,	276,825	824	2,774	432	4,030	13 00
Westfield,	7,592,509	37,267	91,864	5,648	134,779	17 00
West Springfield, . .	3,735,919	5,731	50,307	2,930	58,968	15 00
Wilbraham,	760,147	1,900	7,601	698	10,199	12 50
Totals,	\$112,300,090	\$384,806	\$1,227,204	\$79,190	\$1,691,199	-

TC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
495	759	229	274	174	381	19,051	-	-
756	584	90	165	106	986	20,301	-	-
164	199	414	257	34	121	15,513	1,356	\$669
373	726	860	549	100	310	13,888	2,956	984
109	138	89	40	18	128	16,165	1,022	466
290	709	30	175	74	147	8,196	-	-
189	270	86	69	59	166	22,380	2,160	917
130	167	-	53	58	137	19,379	1,242	496
332	522	110	435	82	198	12,092	2,941	735
8,249	13,320	11,377	6,484	2,244	8,049	403,038	34,197	\$11,776
552	1,273	24	257	144	471	13,865	7,559	\$3,023
314	764	563	493	92	216	30,132	2,917	1,265
271	848	220	354	111	229	20,737	-	-
262	413	268	330	45	333	21,588	2,116	846
820	572	15	71	31	2,003	12,800	2,513	1,080
272	487	334	320	93	248	27,000	2,946	1,178
209	428	105	251	66	207	11,862	3,711	1,510
52	104	3	111	18	63	7,345	663	198
1,650	548	2	93	42	3,653	8,696	1,806	401
481	755	-	181	102	427	13,415	4,408	1,322
342	842	54	221	93	377	16,011	4,855	1,942
541	983	134	516	116	632	25,527	-	-
111	232	51	190	46	61	8,772	863	350
533	718	120	317	103	882	17,195	6,496	1,948
123	128	118	59	30	157	8,466	819	409
325	724	393	225	131	240	17,866	3,548	912
3,259	464	8	46	113	8,141	16,807	7,386	1,966
123	344	78	281	35	94	18,533	1,105	363
173	181	166	112	30	164	9,260	-	-
1,283	1,012	42	279	161	1,964	24,993	-	-
543	696	8	142	70	1,167	9,425	5,520	2,760
280	598	16	241	43	298	12,824	1,404	559
12,519	13,114	2,717	5,989	1,715	22,027	353,109	60,535	\$22,032

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
HAMPSHIRE.									
Amherst,	873	19	892	68	-	68	960	373	1,333
Belchertown, . . .	472	43	515	142	28	170	685	144	829
Chesterfield, . . .	171	1	172	68	1	69	241	87	278
Cummington, . . .	182	16	197	32	4	36	233	45	278
Easthampton, . . .	598	41	639	70	6	76	715	662	1,367
Enfield,	209	14	223	43	2	45	268	157	425
Goshen,	73	-	73	44	1	45	118	17	135
Granby,	177	2	179	88	-	88	267	51	318
Greenwich,	146	-	146	71	-	71	217	39	256
Hadley,	405	4	409	111	2	113	522	146	668
Hatfield,	292	32	324	66	24	90	414	211	625
Huntington,	244	35	279	56	11	67	346	157	503
Middlefield,	83	3	86	32	2	34	120	32	152
Northampton, . . .	2,020	114	2,134	252	16	268	2,402	2,298	4,700
Pelham,	157	1	158	129	2	131	289	23	312
Plainfield,	115	6	121	47	5	52	173	29	202
Prescott,	117	6	123	80	6	86	209	83	242
South Hadley, . . .	518	46	564	86	18	104	668	687	1,355
Southampton, . . .	228	10	238	75	4	79	317	88	405
Ware,	733	74	807	61	16	77	884	1,261	2,145
Westhampton, . . .	115	4	119	56	13	69	188	23	211
Williamsburg, . . .	330	19	349	62	4	66	415	243	658
Worthington,	170	3	173	44	1	45	218	31	249
Totals,	8,428	492	8,920	1,783	166	1,949	10,869	6,777	17,646
MIDDLESEX.									
Acton,	477	8	485	80	3	83	568	323	891
Arlington,	848	113	961	373	49	422	1,383	1,216	2,599
Ashby,	309	6	315	84	2	86	401	51	452
Ashland,	322	41	363	104	55	159	522	392	914
Ayer,	383	27	410	129	13	142	552	485	1,037
Bedford,	229	24	253	74	10	84	387	144	481
Belmont,	310	54	364	124	34	158	522	432	954
Billerica,	430	9	439	84	4	88	527	299	826
Boxborough,	87	1	88	57	-	57	145	24	169

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
1,056	\$2 00	\$663,975	\$106,800	\$770,775	\$1,558,926	\$858,830	\$2,417,756
557	2 00	117,210	-	117,210	308,926	518,484	822,410
168	2 00	57,936	-	57,936	81,750	150,579	232,329
201	2 00	66,415	-	66,415	123,000	107,770	230,770
1,062	2 00	536,055	66,120	601,175	1,384,695	479,160	1,863,855
807	2 00	243,890	-	243,890	240,100	144,320	384,420
81	2 00	21,459	-	21,459	30,015	85,980	115,995
217	2 00	58,508	-	58,508	134,315	236,979	371,294
141	2 00	85,125	-	85,125	82,885	102,170	185,065
503	2 00	126,015	-	126,015	305,040	544,205	849,245
458	2 00	259,123	-	259,123	287,440	419,222	706,662
348	2 00	121,027	-	121,027	219,851	168,460	388,311
105	2 00	72,055	-	72,055	69,450	78,070	147,520
3,865	2 00	2,146,346	330,830	2,477,176	4,743,599	2,789,555	7,533,154
124	2 00	22,486	-	22,486	55,120	96,013	150,133
127	2 00	41,008	-	41,008	39,375	78,625	118,000
128	2 00	21,335	-	21,335	45,220	93,600	138,820
1,103	2 00	309,899	-	309,899	1,036,070	610,483	1,646,553
265	2 00	77,106	-	77,106	180,705	236,660	417,365
1,778	2 00	1,036,330	64,240	1,100,570	2,022,965	914,515	2,937,480
121	2 00	44,127	-	44,127	73,445	119,338	192,783
506	2 00	189,082	-	189,082	461,575	230,686	692,261
184	2 00	79,936	-	79,936	88,100	127,837	215,937
13,405	-	\$6,396,448	\$566,990	\$6,963,438	\$13,572,567	\$9,185,541	\$22,758,108
650	\$2 00	\$222,760	-	\$222,760	\$804,430	\$441,720	\$1,246,150
1,802	2 00	836,301	\$40,500	876,801	2,904,620	2,548,564	5,453,184
255	2 00	117,160	-	117,160	174,875	219,545	394,420
618	2 00	163,387	-	163,387	691,600	367,096	1,058,696
777	2 00	268,727	46,800	315,527	692,935	382,775	1,075,710
316	2 00	107,681	-	107,681	485,593	374,383	859,976
651	2 00	995,580	-	995,580	1,221,975	1,409,315	2,631,290
573	2 00	365,282	-	365,282	833,918	557,385	1,391,253
97	2 00	43,320	-	43,320	52,000	145,637	197,637

AGGREGATES OF POLLS, PROPERTY, TAXES

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1892.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1.00
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
HAMPSHIRE.						
Amherst,	\$3,188,531	\$12,525	\$39,288	\$2,112	\$53,925	\$16
Belchertown,	939,620	1,758	10,578	1,114	13,450	15
Chesterfield,	290,265	1,043	4,182	386	5,561	18
Cummington,	297,185	1,096	3,807	402	5,305	16
Easthampton,	2,465,030	10,821	33,549	2,124	46,494	18
Enfield,	628,310	8,535	5,574	614	9,723	14
Goshen,	137,454	306	1,667	162	2,125	14
Granby,	429,802	731	4,645	434	5,810	12
Greenwich,	270,180	1,447	3,146	282	4,875	17
Hadley,	975,260	1,891	12,740	1,006	15,637	15
Hatfield,	965,785	2,382	6,498	916	9,796	9
Huntington,	509,338	2,784	8,931	696	12,411	23
Middlefield,	219,575	721	1,475	210	2,406	10
Northampton,	10,010,330	38,396	116,764	7,730	162,890	15
Pelham,	172,619	453	2,947	248	3,648	20
Plainfield,	159,008	719	2,065	254	3,038	17
Prescott,	160,155	299	1,943	256	2,498	14
South Hadley,	1,956,452	4,185	22,229	2,206	28,620	13
Southampton,	494,471	1,079	5,843	530	7,452	14
Ware,	4,038,050	13,207	35,249	3,556	52,012	12
Westhampton,	236,910	574	2,506	242	3,322	13
Williamsburg,	881,343	2,694	9,865	1,012	13,571	14
Worthington,	295,873	1,279	3,455	368	5,102	16
Totals,	\$29,721,546	\$103,925	\$338,936	\$26,810	\$469,671	-
MIDDLESEX.						
Acton,	\$1,468,910	\$2,784	\$15,577	\$1,300	\$19,661	\$12
Arlington,	6,329,985	14,028	87,261	3,604	104,893	16
Ashby,	511,580	1,757	5,916	510	8,183	15
Ashland,	1,222,083	2,941	19,066	1,236	23,233	18
Ayer,	1,391,237	4,796	16,350	1,554	22,700	15
Bedford,	967,657	1,668	13,277	632	15,577	15
Belmont,	3,626,870	15,182	40,127	1,302	56,611	13
Billerica,	1,756,535	3,470	13,217	1,146	17,833	9
Boxborough,	240,957	498	2,273	194	2,965	11

C., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
856	1,421	303	466	204	867	15,630	7,735	\$2,614
586	1,461	103	392	179	498	31,839	8,064	2,419
198	473	253	342	60	172	18,557	1,498	599
233	542	225	256	90	186	13,534	1,872	561
444	671	-	171	93	814	7,325	3,441	1,032
230	379	18	136	74	217	10,399	2,633	1,063
98	310	121	157	37	70	10,312	-	-
306	1,061	23	264	89	177	15,909	2,975	892
144	291	66	93	66	129	11,307	-	-
526	1,038	399	600	144	388	12,953	-	-
650	384	-	126	57	275	9,246	3,680	1,472
239	346	233	249	59	281	14,769	2,390	1,196
112	283	443	290	20	114	14,166	837	418
1,363	1,062	33	36	72	2,626	21,684	2,026	806
138	199	28	64	17	125	14,379	1,912	573
168	464	368	189	90	118	12,456	1,351	550
129	339	60	110	57	110	10,923	-	-
559	940	113	173	126	660	9,780	5,199	2,079
334	819	79	255	118	220	16,210	3,357	1,342
580	753	86	236	115	866	16,570	-	-
155	307	117	122	84	105	15,612	1,089	435
322	579	112	177	65	418	15,062	-	-
235	674	191	240	35	183	19,712	2,209	833
8,505	14,796	3,228	5,044	1,910	9,518	338,303	52,268	\$19,923
472	1,032	1	265	53	447	11,926	7,120	\$3,405
589	241	-	-	390	1,040	2,852	4,756	2,378
304	503	132	185	104	244	14,703	5,489	2,734
304	416	1	57	36	423	7,432	2,646	1,323
250	102	5	25	30	438	4,963	-	-
305	535	-	131	38	226	7,900	2,941	1,471
392	179	-	5	348	427	2,596	620	330
416	944	20	162	113	463	15,372	6,332	2,532
132	514	61	127	17	73	6,533	2,148	1,112

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
MIDDLESEX—Con.									
Burlington, . . .	156	-	156	116	-	116	272	65	338
Cambridge, . . .	7,643	480	8,123	1,320	246	1,466	9,508	18,783	28,381
Carlisle, . . .	142	19	161	91	9	100	261	35	296
Chelmsford, . . .	644	78	722	189	26	225	947	340	1,287
Concord, . . .	549	106	657	97	20	136	793	723	1,516
Dracut, . . .	327	22	349	196	25	221	570	292	862
Dunstable, . . .	114	6	120	55	5	60	180	25	205
Everett, . . .	2,102	28	2,130	667	32	699	2,829	3,327	6,156
Frammingham, . . .	1,335	80	1,415	291	16	307	1,722	1,600	3,312
Groton, . . .	476	66	542	80	29	118	600	185	845
Holliston, . . .	699	23	722	148	11	159	881	516	1,397
Hopkinton, . . .	735	31	766	149	9	158	924	536	1,460
Hudson, . . .	810	34	844	107	19	126	970	999	1,969
Lexington, . . .	714	8	722	196	-	196	918	513	1,431
Lincoln, . . .	215	2	217	88	2	90	307	159	466
Littleton, . . .	234	24	258	39	14	53	311	130	441
Lowell, . . .	6,114	1,164	7,278	500	66	556	7,534	18,325	26,069
Malden, . . .	3,784	436	4,170	628	106	732	4,902	5,642	10,544
Marlborough, . . .	1,910	175	2,085	162	33	195	2,280	2,309	4,679
Maynard, . . .	221	65	286	49	8	57	343	619	962
Medford, . . .	1,810	82	1,892	654	41	695	2,587	2,460	5,047
Melrose, . . .	1,771	33	1,804	416	11	427	2,231	1,927	4,158
Natick, . . .	1,502	91	1,593	166	16	182	1,775	1,507	3,282
Newton, . . .	4,301	731	5,032	743	211	954	5,986	5,384	11,370
North Reading, . . .	230	7	237	92	4	96	333	79	412
Pepperell, . . .	642	60	702	90	23	113	815	504	1,319
Reading, . . .	995	25	1,020	187	8	195	1,215	566	1,781
Sherborn, . . .	262	3	265	135	12	147	412	86	498
Shirley, . . .	200	32	232	88	15	103	335	162	497
Somerville, . . .	4,815	549	5,364	1,053	227	1,280	6,644	10,659	17,303
Stoneham, . . .	1,000	44	1,044	160	18	178	1,222	1,307	2,439
Stow, . . .	196	38	236	66	25	91	327	114	441
Sudbury, . . .	262	44	306	63	31	94	400	145	545
Tewksbury, . . .	375	2	377	230	4	234	611	252	863

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
171	\$3 00	\$96,260	-	\$96,260	\$178,520	\$246,297	\$419,817
22,489	2 00	16,922,100	\$578,089	17,500,189	33,239,000	25,542,500	58,781,500
123	2 00	43,703	-	43,703	119,145	187,280	306,425
844	2 00	278,599	-	278,599	842,870	771,501	1,614,371
1,139	2 00	1,174,483	69,300	1,243,783	1,531,585	1,084,710	2,666,245
574	2 00	212,258	-	212,258	575,160	921,890	1,497,050
124	2 00	45,465	-	45,465	73,230	170,120	243,350
4,527	2 00	599,400	-	599,400	6,010,100	4,890,300	10,700,400
2,484	2 00	1,506,170	70,060	1,578,230	4,104,220	2,406,350	6,510,570
547	2 00	1,461,810	-	1,461,810	748,200	683,180	1,431,380
886	2 00	279,648	59,700	339,348	756,448	499,580	1,226,028
1,042	2 00	504,207	81,300	585,507	1,000,220	611,530	1,611,750
1,559	2 00	496,739	74,445	571,184	1,546,478	641,187	2,187,665
964	2 00	480,789	-	480,789	1,746,590	1,436,249	3,222,839
289	2 00	1,154,408	-	1,154,403	400,840	379,470	780,310
331	2 00	181,640	-	181,640	303,186	336,025	639,180
22,437	2 00	16,307,580	1,792,675	18,000,205	25,141,600	25,707,890	50,849,490
7,870	2 00	2,458,000	41,846	2,499,846	10,250,400	8,589,450	18,839,850
3,951	2 00	906,715	180,229	1,086,944	3,658,200	2,960,665	6,618,865
825	2 00	671,652	-	671,652	1,082,628	363,387	1,446,015
3,506	2 00	2,725,000	-	2,725,000	5,874,925	6,304,650	12,179,575
3,048	2 00	448,055	52,600	500,655	5,308,500	3,590,975	8,899,475
2,484	2 00	880,060	89,500	969,550	2,915,000	1,630,100	4,545,100
7,712	2 00	9,940,000	127,600	10,067,600	16,597,685	15,188,545	31,786,200
238	2 00	63,067	-	63,067	242,080	229,208	471,288
1,080	2 00	428,070	-	428,070	516,116	1,008,825	1,524,441
1,211	2 00	310,271	40,500	350,771	1,746,070	1,109,625	2,855,695
268	2 00	80,445	-	80,445	873,970	378,575	762,545
317	2 00	122,460	-	122,460	316,901	256,565	572,466
13,423	2 00	3,284,900	47,100	3,282,000	22,624,100	15,914,600	38,538,700
1,924	2 00	397,595	42,000	439,595	1,893,875	1,495,350	3,389,225
269	2 00	153,794	-	153,794	297,762	231,339	529,101
374	2 00	179,125	-	179,125	450,175	456,095	906,270
524	2 00	210,043	-	210,043	538,715	891,598	1,475,313

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1892.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
MIDDLESEX — Con.						
Burlington,	\$515,077	\$1,171	\$5,164	\$342	\$6,677	\$12 30
Cambridge,	76,281,689	287,003	964,016	44,978	1,295,997	16 40
Carlisle,	360,128	624	4,377	276	5,277	14 29
Chelmsford,	1,892,970	2,452	14,206	1,668	18,346	8 80
Concord,	3,810,028	16,564	34,216	2,278	53,078	13 33
Dracont,	1,709,306	2,178	15,347	1,148	18,673	10 25
Dunstable,	288,815	455	2,483	248	3,136	10 00
Everett,	11,299,800	9,230	164,786	9,064	183,070	15 40
Frammingham,	8,068,800	28,408	117,190	4,968	150,566	18 00
Groton,	2,893,190	11,694	11,451	1,094	24,239	8 00
Holliston,	1,565,376	4,037	15,530	1,772	21,339	12 50
Hopkinton,	2,197,257	12,296	33,944	2,064	48,324	21 00
Hudson,	2,758,849	9,282	35,550	3,118	47,950	16 25
Lexington,	3,713,628	6,731	45,259	1,968	53,958	14 00
Lincoln,	1,934,713	12,121	8,193	578	20,892	10 50
Littleton,	820,820	2,422	8,501	663	11,585	13 33
Lowell,	68,849,695	295,208	833,932	44,874	1,174,009	16 40
Malden,	21,339,696	37,497	282,598	15,740	335,835	15 00
Marlborough,	7,705,809	19,565	119,139	7,902	146,606	18 00
Maynard,	2,117,667	10,075	21,790	1,650	33,515	15 00
Medford,	14,904,575	43,055	192,437	7,012	242,504	15 80
Melrose,	9,400,130	7,209	128,327	6,096	141,532	14 40
Natick,	5,514,650	17,186	83,630	4,968	106,784	18 40
Newton,	41,853,800	149,000	470,436	15,424	634,860	14 80
North Reading,	534,355	1,040	7,776	476	9,292	16 50
Pepperell,	1,952,511	6,849	24,391	2,060	33,300	16 00
Reading,	3,206,466	5,585	51,402	2,422	69,409	18 00
Sherborn,	832,990	1,005	9,407	526	10,938	12 50
Shirley,	694,926	1,834	8,592	634	11,060	15 00
Somerville,	41,820,700	50,871	597,849	26,846	675,066	15 50
Stoneham,	3,823,820	8,792	67,784	3,848	80,424	20 00
Stow,	682,895	1,122	3,857	538	5,517	7 30
Sudbury,	1,085,395	2,364	11,889	748	15,001	13 20
Tewksbury,	1,685,356	3,145	15,296	1,048	19,489	12 50

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
257	370	5	76	178	134	7,260	3,157	\$1,596
5,128	481	-	-	85	11,768	3,300	-	-
178	504	18	107	19	126	9,660	3,029	1,211
561	1,030	1	17	136	701	14,215	11,064	4,974
672	1,413	-	163	122	719	15,219	3,180	1,262
411	971	1	171	265	385	12,869	5,762	2,881
157	496	33	124	49	106	10,422	2,779	1,110
821	139	-	-	-	3,115	1,813	-	-
983	943	403	125	110	1,711	14,566	-	-
507	892	166	254	166	482	19,714	5,531	2,765
423	687	19	23	63	638	11,274	5,912	899
482	735	68	148	77	901	15,892	2,320	735
501	418	52	90	160	942	6,802	-	-
655	1,228	10	93	310	642	9,331	7,662	3,831
354	843	-	104	181	185	8,970	4,298	2,225
360	1,011	-	239	73	244	10,540	4,140	2,070
3,469	338	2	4	70	11,960	5,868	1,060	480
1,362	161	-	-	-	5,248	2,660	-	-
1,042	750	1	146	162	2,207	12,721	-	-
196	320	-	71	45	572	3,050	-	-
744	283	-	3	50	2,643	4,654	-	-
646	239	-	2	261	2,484	2,700	-	-
713	588	43	3	72	1,746	8,309	2,972	1,486
2,201	1,176	-	-	-	4,966	9,562	-	-
192	319	-	24	21	213	7,744	5,913	2,365
565	771	14	123	146	700	13,778	6,981	3,490
477	310	1	22	22	937	5,736	6,878	3,189
263	660	33	108	49	271	9,938	-	-
214	352	4	72	29	296	9,335	2,529	1,100
3,051	278	-	-	-	8,341	1,900	-	-
405	258	-	28	195	1,240	2,974	-	-
242	649	8	134	64	237	11,194	555	222
390	1,128	18	176	192	264	14,722	6,825	2,730
394	633	-	26	40	402	13,173	6,354	2,118

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
MIDDLESEX — CON.									
Townsend, . . .	494	11	505	140	—	140	645	183	828
Tyngsborough, . . .	151	4	155	97	6	103	258	67	325
Wakefield, . . .	1,224	164	1,388	362	46	408	1,796	1,369	3,155
Waltham, . . .	2,020	387	2,407	231	66	297	2,704	4,079	7,383
Watertown, . . .	813	151	964	271	45	316	1,280	1,596	2,876
Wayland, . . .	381	21	402	125	14	139	541	258	799
Westford, . . .	432	7	439	165	—	165	594	330	924
Weston, . . .	316	19	335	60	8	68	403	257	660
Wilmington, . . .	329	25	354	442	17	459	813	135	948
Winchester, . . .	860	22	882	202	11	213	1,095	907	2,002
Woburn, . . .	2,176	81	2,257	922	11	933	3,190	2,881	6,071
Totals, . . .	59,828	5,774	65,602	13,334	1,735	15,069	80,671	96,074	176,745
NANTUCKET.									
Nantucket, . . .	809	140	949	541	19	560	1,509	293	1,802
NORFOLK.									
Avon, . . .	306	7	313	92	4	96	409	262	671
Bellingham, . . .	304	1	305	129	3	132	437	164	601
Braintree, . . .	948	21	969	235	11	246	1,215	816	2,031
Brookline, . . .	1,934	308	2,242	181	54	235	2,477	2,575	5,052
Canton, . . .	735	20	755	195	—	195	950	755	1,705
Cohasset, . . .	575	18	593	135	5	140	733	287	1,020
Dedham, . . .	997	126	1,123	320	40	360	1,483	1,336	2,819
Dover, . . .	149	19	168	116	23	139	307	65	372
Foxborough, . . .	627	82	709	148	26	174	583	350	1,233
Franklin, . . .	782	15	797	158	11	169	966	774	1,740
Holbrook, . . .	569	5	574	130	4	134	708	220	928
Hyde Park, . . .	1,358	159	1,517	369	114	483	2,000	1,957	3,957
Medfield, . . .	318	48	366	95	30	125	491	209	700
Medway, . . .	419	87	506	101	69	170	676	407	1,083
Millis, . . .	222	26	248	133	2	135	383	224	607
Milton, . . .	737	166	903	114	33	147	1,050	701	1,751
Needham, . . .	755	14	769	177	10	187	956	558	1,514
Norfolk, . . .	180	—	180	829	4	833	1,013	118	1,131

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
516	\$2 00	\$132,703	\$73,600	\$206,303	\$505,210	\$414,060	\$919,270
174	2 00	55,172	-	55,172	138,400	186,060	321,460
2,219	2 00	678,295	77,280	755,575	2,949,060	1,902,595	4,851,645
6,113	2 00	4,493,400	73,476	4,566,876	8,021,600	6,033,400	14,055,000
2,102	2 00	1,502,565	43,724	1,546,289	3,786,630	2,863,757	6,650,387
529	2 00	318,915	-	318,915	718,845	471,906	1,190,750
622	2 00	226,073	-	226,073	544,970	387,996	932,966
519	2 00	1,494,933	-	1,494,933	795,855	734,461	1,530,316
361	2 00	117,180	-	117,180	457,588	303,965	761,553
1,393	2 00	876,899	-	876,899	2,584,675	2,288,725	4,873,400
3,902	2 00	1,478,668	267,584	1,746,252	4,548,480	3,202,610	7,751,090
133,723	-	\$79,350,447	\$3,969,908	\$83,320,355	\$185,954,632	\$152,120,014	\$338,074,646
871	\$2 00	\$978,028	\$106,020	\$1,084,048	\$1,216,874	\$671,466	\$1,888,340
499	\$2 00	\$81,253	-	\$81,253	\$409,200	\$227,002	\$636,202
367	2 00	130,105	-	130,105	318,195	237,265	555,460
1,428	2 00	1,096,100	-	1,096,100	1,881,275	1,446,850	3,328,125
3,929	2 00	16,169,700	\$100,000	16,269,700	13,039,400	26,989,900	40,029,300
1,229	2 00	1,249,204	148,875	1,398,079	1,547,720	940,033	2,487,753
682	2 00	1,720,133	-	1,720,133	1,687,170	888,663	2,575,833
2,024	2 00	1,181,118	118,300	1,299,418	2,947,260	1,841,538	4,788,798
183	2 00	359,605	-	359,605	240,520	230,198	470,718
811	2 00	242,934	-	242,934	858,792	485,693	1,344,485
1,318	2 00	416,305	129,690	544,995	1,361,145	821,785	2,182,930
649	2 00	167,706	-	167,706	578,860	408,647	987,507
2,700	2 00	986,565	-	986,565	4,441,900	2,891,750	7,333,650
454	2 00	307,338	-	307,338	774,423	200,901	975,324
734	2 00	171,930	-	171,930	810,964	274,406	1,085,370
370	2 00	111,590	-	111,590	400,750	260,340	661,090
1,260	2 00	8,728,105	71,720	8,799,825	3,126,900	2,919,975	6,046,875
1,082	2 00	286,990	-	286,990	1,896,335	1,001,602	2,897,937
244	2 00	75,695	-	75,695	245,016	187,434	432,450

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1893.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
MIDDLESEX — Con.						
Townsend, . . .	\$1,125,573	\$2,579	\$11,495	\$1,032	\$15,106	\$12 50
Tyngsborough, . .	376,632	993	5,786	348	7,127	18 00
Wakefield, . . .	5,607,230	12,391	79,567	4,438	96,396	16 40
Waltham, . . .	18,631,876	74,396	230,502	12,226	317,624	16 40
Watertown, . . .	8,196,676	25,514	109,731	4,204	139,449	16 50
Wayland, . . .	1,509,665	4,050	15,123	1,058	20,231	12 70
Westford, . . .	1,159,038	2,667	11,009	1,244	14,920	11 80
Weston, . . .	3,025,249	10,763	11,018	1,038	22,819	7 20
Wilmington, . . .	878,733	1,611	10,502	722	12,835	13 75
Winchester, . . .	5,750,299	13,329	74,075	2,786	90,190	15 20
Woburn, . . .	9,497,342	28,987	128,769	7,804	165,560	16 00
Totals, . . .	\$421,395,001	\$1,292,989	\$5,310,716	\$267,446	\$6,871,151	-
NANTUCKET.						
Nantucket, . . .	\$2,972,388	\$11,020	\$18,383	\$1,742	\$31,645	\$10 00
NORFOLK.						
Avon, . . .	\$717,455	\$1,543	\$12,088	\$998	\$14,629	\$19 00
Bellingham, . . .	685,565	1,387	8,054	734	10,675	14 50
Braintree, . . .	4,424,225	18,414	55,912	2,856	77,182	16 80
Brookline, . . .	56,299,000	178,967	440,322	7,358	627,147	11 00
Canton, . . .	3,885,832	20,971	37,340	2,458	60,769	15 00
Cohasset, . . .	4,295,966	15,653	23,439	1,264	40,356	9 10
Dedham, . . .	6,068,216	19,751	72,789	4,048	96,588	15 20
Dover, . . .	830,323	2,510	3,387	366	6,163	7 00
Foxborough, . . .	1,587,419	3,645	20,222	1,622	25,489	15 00
Franklin, . . .	2,727,925	9,265	37,109	2,636	49,010	17 00
Holbrook, . . .	1,155,213	3,354	19,750	1,298	24,402	20 00
Hyde Park, . . .	8,320,215	14,601	108,538	5,400	128,539	14 80
Medfield, . . .	1,282,662	3,073	9,753	908	13,734	10 00
Medway, . . .	1,257,300	2,923	18,451	1,468	22,842	17 00
Millis, . . .	772,680	1,695	10,023	740	12,458	15 00
Milton, . . .	14,846,700	109,998	75,586	2,520	188,104	12 50
Needham, . . .	2,684,927	4,190	34,904	2,064	41,158	14 00
Norfolk, . . .	508,145	1,060	6,054	488	7,602	14 00

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
435	436	2	96	72	497	20,066	2,289	\$613
179	306	9	115	34	148	9,768	2,662	1,065
504	276	-	2	36	1,481	3,987	1,550	770
1,403	904	-	26	340	4,006	7,110	800	400
688	294	-	2	94	1,417	2,020	2,727	2,610
343	796	88	120	32	402	9,145	-	-
434	717	50	182	42	465	18,000	6,597	2,638
512	808	5	92	248	328	10,566	5,422	2,175
217	173	6	25	7	819	9,977	3,773	1,886
478	182	-	-	16	976	3,318	-	-
919	400	-	9	878	2,392	7,583	8,227	4,053
38,297	81,126	1,270	4,282	5,829	83,747	487,717	164,470	\$74,234
462	423	796	157	-	1,117	19,293	-	-
162	115	-	-	76	330	2,442	1,280	\$320
278	432	-	72	22	818	10,972	-	-
557	451	-	-	133	1,111	7,984	-	-
1,747	455	-	-	-	2,043	3,754	-	-
546	421	-	6	155	883	11,506	-	-
408	324	-	76	7	590	5,942	-	-
894	1,109	-	21	359	1,841	11,947	-	-
218	576	-	62	155	147	8,987	4,524	2,262
408	362	-	60	47	636	11,937	4,760	1,900
620	672	20	56	20	950	16,127	-	-
234	136	-	3	234	524	4,280	1,869	934
578	168	-	-	34	1,911	2,356	-	-
265	427	-	70	32	321	8,073	3,490	1,396
325	487	-	8	22	627	6,700	3,970	1,985
229	484	-	84	44	231	7,006	550	275
920	780	6	30	420	815	8,040	5,100	2,500
490	466	1	56	896	735	7,706	9,706	5,035
181	401	4	75	28	194	9,175	4,536	2,268

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
NORFOLK—Con.									
Norwood, . . .	662	27	689	142	6	148	837	674	1,511
Quincy, . . .	3,002	538	3,540	789	116	905	4,445	3,742	8,187
Randolph, . . .	673	151	824	70	14	84	908	644	1,552
Sharon, . . .	314	15	329	220	19	239	568	192	760
Stoughton, . . .	928	17	945	151	-	151	1,096	834	1,930
Walpole, . . .	514	76	590	1,268	39	1,307	1,897	375	2,272
Wellesley, . . .	556	5	561	154	7	161	722	486	1,208
Weymouth, . . .	1,981	95	2,076	265	16	281	2,357	1,596	3,953
Wrentham, . . .	519	92	611	174	73	247	858	385	1,143
Totals, . . .	21,064	2,138	23,202	6,890	733	7,623	30,825	20,006	51,431
PLYMOUTH.									
Abington, . . .	951	31	982	160	4	164	1,146	642	1,788
Bridgewater, . . .	656	130	785	137	27	164	949	539	1,488
Brockton, . . .	4,457	533	4,990	420	51	471	5,461	6,406	11,866
Carver, . . .	242	42	284	193	28	221	505	58	563
Duxbury, . . .	544	83	627	258	35	293	920	155	1,075
East Bridgewater, . . .	664	38	702	805	29	834	1,536	340	1,876
Halifax, . . .	153	3	156	698	2	700	856	34	890
Hanover, . . .	625	81	706	120	19	139	845	170	1,015
Hanson, . . .	340	56	405	694	58	752	1,157	89	1,246
Hingham, . . .	1,252	34	1,286	351	16	367	1,653	511	2,164
Hull, . . .	168	10	178	516	54	570	748	130	878
Kingston, . . .	377	59	436	109	14	123	559	187	746
Lakeville, . . .	275	1	276	217	2	219	495	63	558
Marion, . . .	236	42	278	145	10	155	433	59	492
Marshfield, . . .	630	64	694	462	43	505	1,199	100	1,299
Mattapoisett, . . .	376	9	385	84	1	85	470	68	538
Middleborough, . . .	1,196	194	1,390	247	53	300	1,690	897	2,587
Norwell, . . .	406	57	553	231	59	290	843	87	930
Pembroke, . . .	394	5	399	752	24	776	1,175	93	1,268
Plymouth, . . .	1,440	123	1,563	320	83	403	1,966	1,300	3,266
Plympton, . . .	193	8	201	152	10	162	363	45	408
Rochester, . . .	243	3	246	124	6	130	376	22	398
Rockland, . . .	1,113	39	1,152	186	5	191	1,343	812	2,155
Scituate, . . .	677	13	690	395	11	406	1,096	176	1,272

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
1,200	\$2 00	\$544,415	-	\$544,415	\$1,537,715	\$739,765	\$2,277,480
5,533	2 00	2,823,615	\$208,780	3,032,395	6,693,685	7,011,990	13,605,675
1,151	2 00	296,760	175,140	471,890	1,029,150	884,475	1,913,625
405	2 00	196,903	-	196,903	668,280	480,606	1,148,886
1,505	2 00	426,075	-	426,075	1,394,235	783,940	2,178,175
798	2 00	451,850	-	451,850	1,080,390	539,281	1,619,671
824	2 00	2,450,786	-	2,450,786	2,099,790	1,834,158	3,933,948
3,100	2 00	1,394,437	325,017	1,719,454	3,467,985	1,520,111	4,988,096
720	2 00	167,148	28,672	195,820	794,497	438,385	1,232,882
35,099	-	\$42,233,355	\$1,306,184	\$43,539,489	\$54,731,552	\$56,136,693	\$110,868,245
1,325	\$2 00	\$380,517	\$29,388	\$390,405	\$1,259,485	\$603,970	\$1,863,455
1,072	2 00	434,795	-	434,795	1,230,230	698,546	1,928,776
9,292	2 00	2,838,257	120,364	2,958,611	9,043,405	8,929,220	17,972,625
240	2 00	161,125	-	161,125	159,878	422,317	582,195
512	2 00	262,625	-	262,625	702,835	331,222	1,034,057
879	2 00	313,197	-	313,197	784,460	381,214	1,165,674
142	2 00	26,988	-	26,988	76,373	161,828	238,201
596	2 00	370,689	-	370,689	587,981	258,662	846,643
390	2 00	125,890	-	125,890	297,475	189,149	486,624
1,188	2 00	1,015,088	59,892	1,074,980	1,842,669	1,014,599	2,857,268
239	2 00	131,552	-	131,552	1,193,500	1,494,454	2,687,954
495	2 00	600,606	-	600,606	575,425	294,825	869,750
248	2 00	51,332	-	51,332	142,709	288,263	430,972
225	2 00	139,030	-	139,030	335,920	287,480	623,400
480	2 00	149,385	-	149,385	698,347	371,538	1,069,885
273	2 00	581,402	-	581,402	488,180	425,081	913,261
1,913	2 00	590,208	43,300	633,508	1,834,595	1,404,345	3,238,940
472	2 00	214,635	-	214,635	409,805	278,997	688,802
388	2 00	109,305	-	109,305	295,500	264,915	560,415
2,240	2 00	1,848,925	229,500	2,078,425	3,149,100	1,014,025	4,163,125
174	2 00	43,421	-	43,421	127,036	136,161	263,197
213	2 00	77,315	-	77,315	151,825	268,900	420,725
1,663	2 00	573,216	29,300	602,516	1,682,799	643,434	2,326,233
644	2 00	153,283	-	153,283	1,170,335	681,295	1,851,630

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1893.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
NORFOLK — Con.						
Norwood,	\$2,821,895	\$3,710	\$36,440	\$2,400	\$47,550	\$16 00
Quincy,	16,638,070	47,912	214,969	11,066	273,947	15 80
Randolph,	2,035,515	8,210	27,207	2,302	37,719	17 40
Sharon,	1,345,789	2,461	14,361	810	17,632	12 50
Stoughton,	2,604,250	7,243	37,029	3,010	47,282	17 00
Walpole,	2,071,521	6,687	23,971	1,566	32,254	14 80
Wellesley,	6,384,734	26,959	43,274	1,643	71,881	11 00
Weymouth,	6,707,560	29,574	85,795	6,200	121,569	17 20
Wrentham,	1,428,642	1,879	11,386	1,440	15,155	9 60
Totals,	\$154,407,734	\$563,135	\$1,488,503	\$70,198	\$2,111,836	-
PLYMOUTH.						
Abington,	\$2,253,860	\$8,901	\$42,487	\$2,650	\$54,038	\$22 80
Bridgewater,	2,363,571	5,396	23,916	2,144	31,456	12 40
Brockton,	20,931,236	58,298	354,060	18,584	430,932	19 70
Carver,	743,320	1,611	5,822	480	7,913	10 00
Duxbury,	1,296,682	3,624	14,273	1,024	18,921	13 80
East Bridgewater, . .	1,478,871	5,011	18,850	1,758	25,419	16 00
Halifax,	265,189	351	3,104	284	3,739	13 00
Hanover,	1,217,832	5,005	11,430	1,192	17,627	13 50
Hanson,	612,514	2,062	7,931	780	10,763	16 30
Hingham,	3,932,248	15,589	41,433	2,376	59,398	14 50
Hull,	2,819,506	2,170	44,351	478	46,999	16 80
Kingston,	1,470,355	5,886	8,523	990	15,399	9 80
Lakeville,	482,304	629	5,279	496	6,404	12 25
Marion,	762,480	1,390	6,234	450	8,074	10 00
Marshfield,	1,219,270	2,390	17,118	960	20,468	16 00
Mattapoisett,	1,494,663	4,651	7,306	546	12,503	8 00
Middleborough, . . .	3,872,448	9,821	50,306	3,826	63,853	15 50
Norwell,	903,437	2,727	9,469	944	13,140	13 50
Pembroke,	669,720	1,913	9,809	776	12,498	17 50
Plymouth,	6,241,550	32,503	64,866	4,480	101,849	15 60
Plympton,	306,618	512	3,105	348	3,965	11 80
Rochester,	498,100	773	4,208	426	5,407	10 00
Rockland,	2,928,749	12,773	49,316	3,326	65,415	21 20
Scituate,	2,004,913	2,146	25,922	1,288	29,356	14 00

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
302	406	-	15	67	755	6,167	2,610	\$1,306
1,430	663	-	5	-	3,337	8,783	-	-
336	231	-	1	218	831	5,733	-	-
302	319	12	76	25	305	13,303	1,520	608
514	364	15	36	92	1,090	9,272	2,581	1,295
397	525	2	60	86	570	12,578	6,300	3,150
388	322	-	-	-	602	5,772	4,150	1,012
1,113	612	29	37	217	2,323	9,656	2,405	1,205
405	554	2	127	18	585	19,205	8,597	4,262
14,257	12,256	91	1,035	3,407	24,189	235,903	67,948	\$31,712
484	270	-	20	20	908	5,810	1,576	\$787
571	475	19	101	89	780	16,165	-	-
2,060	659	-	31	43	4,805	11,266	2,910	1,437
191	149	13	37	47	287	19,558	-	-
426	243	29	73	40	576	13,160	2,590	1,295
463	422	-	68	41	646	9,710	1,886	972
134	135	50	51	17	150	9,293	-	-
430	277	12	42	29	479	9,203	7,532	3,576
250	153	8	32	12	341	9,086	-	-
604	569	138	93	309	1,097	12,973	-	-
138	65	-	5	3	670	1,329	448	136
272	197	-	33	45	414	10,222	-	-
222	262	36	103	72	280	17,341	-	-
135	92	15	16	-	294	7,098	-	-
419	500	72	148	57	774	15,929	7,910	3,955
211	191	-	37	-	349	9,054	-	-
989	730	24	163	103	1,384	40,145	9,155	3,240
420	281	49	75	62	440	12,220	3,350	1,675
300	182	19	63	37	375	12,849	810	405
773	464	39	25	20	1,533	50,796	-	-
138	85	-	51	4	161	8,655	810	462
264	255	29	79	52	264	18,463	-	-
608	273	-	28	-	1,145	5,758	4,889	2,444
446	333	143	49	50	785	9,096	7,908	3,900

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
PLYMOUTH — CON.									
Wareham, . . .	567	22	589	665	10	675	1,264	293	1,557
West Bridgewater, . .	473	4	477	148	4	152	629	158	787
Whitman, . . .	1,033	16	1,049	163	8	171	1,220	1,017	2,237
Totals, . . .	19,779	1,700	21,479	8,752	666	9,418	30,897	14,450	45,347
SUFFOLK.									
Boston, . . .	34,071	11,295	45,366	4,231	730	4,961	50,327	121,996	172,323
Chelsea, . . .	2,905	186	3,091	799	96	895	3,966	6,787	10,773
Revere, . . .	836	49	885	831	63	894	1,779	1,217	2,996
Winthrop, . . .	554	19	573	530	23	553	1,126	528	1,654
Totals, . . .	38,366	11,549	49,915	6,391	912	7,303	67,218	130,528	187,746
WORCESTER.									
Ashburnham, . . .	455	18	473	157	14	171	644	265	909
Athol, . . .	1,209	129	1,338	188	12	150	1,488	1,087	2,575
Auburn, . . .	237	13	250	151	28	179	429	171	600
Barre, . . .	511	20	531	107	10	117	648	262	910
Berlin, . . .	241	6	247	85	3	88	335	48	383
Blackstone, . . .	423	32	455	174	15	189	644	1,397	2,041
Bolton, . . .	220	21	241	101	29	130	371	62	433
Boylston, . . .	149	1	150	100	2	102	252	87	339
Brookfield, . . .	522	31	553	74	3	77	630	439	1,069
Charlton, . . .	420	10	439	133	7	140	579	213	792
Clinton, . . .	1,121	158	1,279	128	23	151	1,430	2,151	3,581
Dana, . . .	166	33	199	71	14	85	284	64	348
Douglas, . . .	419	20	439	156	18	174	613	249	862
Dudley, . . .	251	38	289	58	15	73	362	487	849
Fitchburg, . . .	2,884	510	3,394	322	43	365	3,759	5,609	9,368
Gardner, . . .	1,330	71	1,401	142	7	149	1,550	1,688	3,238
Grafton, . . .	563	25	588	111	4	115	703	773	1,476
Hardwick, . . .	336	7	343	89	5	94	437	469	906
Harvard, . . .	261	41	302	85	26	111	413	98	506
Holden, . . .	413	7	420	196	9	205	625	294	919
Hopedale, . . .	135	11	146	54	1	55	201	306	507
Hubbardston, . . .	378	38	416	133	4	149	558	96	654
Lancaster, . . .	417	21	438	124	17	141	579	247	826
Leicester, . . .	473	43	516	110	12	122	638	517	1,155
Leominster, . . .	1,448	207	1,655	171	40	211	1,866	1,428	3,294

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
682	\$2 00	\$442,985	\$67,316	\$510,301	\$806,000	\$550,230	\$1,356,230
503	2 00	169,102	-	169,102	547,774	388,927	936,701
1,862	2 00	601,390	34,200	635,590	1,986,020	938,615	2,924,635
28,350	-	\$12,386,262	\$613,760	\$13,000,012	\$31,579,661	\$22,719,772	\$54,299,433
139,708	\$2 00	\$202,016,500	\$14,315,976	\$216,331,476	\$290,482,100	\$417,280,175	\$707,762,275
8,619	1 00	2,427,525	122,960	2,550,485	11,958,600	7,395,550	19,354,150
1,795	1 00	277,785	-	277,785	2,871,975	3,246,405	6,118,880
867	1 00	109,375	-	109,375	1,885,250	2,378,450	4,263,700
150,984	-	\$204,830,185	\$14,438,936	\$219,269,121	\$307,197,925	\$430,300,580	\$737,498,505
591	\$2 00	\$166,710	\$42,845	\$209,555	\$510,777	\$377,092	\$887,869
2,005	2 00	716,165	87,509	803,725	1,808,700	956,180	2,764,880
363	2 00	101,837	-	101,837	186,915	230,230	417,145
625	2 00	313,845	96,796	410,641	556,780	535,270	1,092,050
229	2 00	62,932	-	62,932	256,495	193,294	449,789
1,731	2 00	720,555	-	720,555	1,232,415	625,425	1,857,840
233	2 00	62,218	-	62,218	165,200	248,888	414,088
219	2 00	89,589	-	89,589	192,645	236,330	428,975
800	2 00	250,389	-	250,389	746,000	343,330	1,089,330
550	2 00	165,360	-	165,360	381,090	422,880	755,870
2,967	2 00	1,624,166	75,240	1,699,406	3,405,560	1,684,085	5,089,645
189	2 00	68,641	-	68,641	134,251	94,473	238,724
528	2 00	275,640	-	275,640	420,120	362,002	782,122
698	2 00	311,010	-	311,010	521,775	218,540	740,315
7,985	2 00	3,811,288	608,268	4,419,556	7,233,724	6,621,879	13,855,603
2,755	2 00	1,107,090	133,430	1,240,490	2,387,195	985,255	3,372,450
1,251	2 00	600,700	62,600	663,300	1,175,795	539,255	1,715,050
734	2 00	409,935	-	409,935	638,655	417,345	1,056,000
817	2 00	192,930	-	192,930	316,923	335,666	652,609
609	2 00	259,261	-	259,261	522,670	481,339	1,004,009
410	2 00	907,832	-	907,832	573,300	219,360	792,660
358	2 00	79,097	-	79,097	266,385	315,335	581,720
493	2 00	1,830,796	-	1,830,796	701,330	456,578	1,157,908
876	2 00	720,568	62,100	782,668	817,220	537,228	1,354,448
2,495	2 00	856,932	72,300	929,232	2,775,275	1,598,134	4,373,409

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1892.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
PLYMOUTH—Con.						
Wareham, . . .	\$1,866,631	\$7,910	\$21,021	\$1,364	\$30,295	\$15 50
West Bridgewater, . .	1,103,803	2,198	12,151	1,006	15,355	18 00
Whitman, . . .	3,560,225	11,069	50,888	3,724	65,671	17 40
Totals, . . .	\$67,299,445	\$207,289	\$912,868	\$56,700	\$1,176,857	-
SUFFOLK.						
Boston, . . .	\$924,093,751	\$2,769,043	\$9,059,357	\$279,406	\$12,107,806	\$12 80
Chelsea, . . .	21,904,635	39,787	301,925	8,619	350,331	15 00
Revere, . . .	6,396,165	4,000	88,104	1,795	93,899	14 40
Winthrop, . . .	4,373,075	1,564	60,970	867	63,401	14 30
Totals, . . .	\$956,767,626	\$2,814,394	\$9,510,356	\$290,687	\$12,615,437	-
WORCESTER.						
Ashburnham, . . .	\$1,097,424	\$3,877	\$16,425	\$1,182	\$21,484	\$18 50
Athol, . . .	3,568,605	16,687	57,233	4,010	77,930	20 70
Auburn, . . .	518,982	1,629	6,674	726	9,029	16 00
Barre, . . .	1,502,691	6,570	17,463	1,250	25,283	16 00
Berlin, . . .	512,721	629	4,498	458	5,585	10 00
Blackstone, . . .	2,578,395	11,384	29,354	3,462	44,200	15 80
Bolton, . . .	476,306	778	5,176	466	6,420	12 50
Boylston, . . .	518,514	1,182	5,611	438	7,231	13 10
Brookfield, . . .	1,339,719	4,307	18,495	1,600	24,402	17 20
Charlton, . . .	920,930	2,083	9,520	1,100	12,703	12 60
Clinton, . . .	6,789,051	25,831	77,362	5,974	109,167	15 20
Dana, . . .	297,365	1,263	4,208	378	5,849	18 40
Douglas, . . .	1,057,762	3,997	11,340	1,056	16,393	14 50
Dudley, . . .	1,051,325	4,536	10,803	1,396	16,735	14 60
Fitchburg, . . .	18,275,159	79,552	249,400	15,970	344,922	18 00
Gardner, . . .	4,612,940	26,050	70,821	5,510	102,381	21 00
Grafton, . . .	2,378,350	9,949	25,726	2,502	38,177	15 00
Hardwick, . . .	1,465,835	6,559	16,894	1,468	24,921	16 00
Harvard, . . .	845,539	2,084	7,050	634	9,768	10 80
Holden, . . .	1,263,270	4,241	16,464	1,218	21,923	16 50
Hopedale, . . .	1,700,492	9,078	7,926	820	17,824	10 00
Hubbardston, . . .	660,817	1,384	10,180	716	12,280	17 50
Lancaster, . . .	2,988,704	18,582	11,753	986	31,321	10 15
Leicester, . . .	2,137,116	10,174	17,608	1,752	29,534	13 00
Leominster, . . .	5,302,641	18,211	85,718	4,990	108,919	19 60

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
360	230	35	15	-	1,065	18,590	-	-
366	643	28	108	77	419	9,847	6,854	\$3,427
409	343	-	14	30	1,076	3,929	1,756	878
12,183	8,478	758	1,560	1,264	21,486	369,645	60,384	\$28,589
10,900	800	-	-	-	56,000	18,725	-	-
1,180	143	-	-	-	4,837	961	-	-
372	104	-	4	82	1,475	3,331	-	-
247	113	-	-	-	971	776	-	-
12,609	1,160	-	4	82	63,283	23,793	-	-
382	400	62	124	76	512	23,383	2,700	\$1,350
396	493	73	125	69	1,230	18,800	3,176	1,429
300	616	-	158	53	261	9,429	-	-
623	1,488	20	502	108	498	24,169	3,377	1,372
280	554	19	100	49	230	7,642	5,624	2,812
353	236	-	67	5	809	9,475	2,048	1,005
301	715	87	192	74	202	12,106	6,197	3,098
244	696	5	100	41	155	11,729	2,475	1,258
472	589	227	282	75	573	14,776	-	-
569	1,025	148	627	134	434	27,016	7,392	3,696
527	193	1	23	57	1,402	3,718	-	-
181	197	37	74	44	183	10,700	-	-
327	260	-	87	61	454	21,302	-	-
277	668	11	284	141	375	12,860	-	-
1,725	743	-	140	143	2,969	16,815	8,355	4,178
869	463	40	83	66	1,400	12,375	-	-
556	968	76	237	60	998	13,334	6,392	2,500
437	1,497	47	438	133	378	24,000	3,712	1,890
355	1,107	54	238	47	277	16,220	7,695	3,847
382	770	100	227	165	425	21,700	6,796	3,398
135	122	-	14	27	240	3,040	-	-
328	797	107	226	36	336	25,148	4,756	2,163
508	544	79	219	75	450	16,216	-	-
448	513	40	82	65	583	14,493	3,296	1,648
954	706	22	179	83	1,479	17,425	7,357	3,698

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others.	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
WORCESTER—Con.									
Lunenburg, . . .	294	29	323	171	31	202	525	99	624
Mendon, . . .	231	—	231	113	—	113	344	86	430
Millford, . . .	1,216	226	1,442	136	37	172	1,614	1,991	3,605
Millbury, . . .	527	63	590	66	17	83	673	778	1,451
New Braintree, . .	118	—	118	55	2	57	175	66	241
Northborough, . .	320	14	334	100	5	105	439	288	727
Northbridge, . . .	350	21	371	95	5	100	471	1,176	1,647
North Brookfield, .	725	5	730	78	—	78	808	685	1,493
Oakham, . . .	170	—	170	65	—	65	235	60	295
Oxford, . . .	497	46	543	187	21	178	721	366	1,087
Paxton, . . .	114	3	117	67	13	80	197	38	235
Petersham, . . .	296	—	296	154	—	154	450	60	519
Phillipston, . . .	142	—	142	114	4	118	260	23	283
Princeton, . . .	277	27	304	102	11	113	417	100	517
Royalston, . . .	287	4	291	124	2	126	417	96	513
Rutland, . . .	208	23	231	108	16	124	355	90	445
Shrewsbury, . . .	360	—	360	153	—	153	522	107	629
Southborough, . .	364	43	407	89	34	123	530	265	795
Southbridge, . . .	772	48	820	39	10	49	809	908	1,777
Spencer, . . .	1,136	47	1,183	95	4	99	1,282	1,398	2,680
Sterling, . . .	342	19	361	125	11	136	497	104	601
Sturbridge, . . .	325	14	339	120	8	128	467	237	704
Sutton, . . .	412	34	446	103	28	131	577	323	900
Templeton, . . .	642	111	753	105	20	125	878	404	1,282
Upton, . . .	461	1	462	133	1	134	596	211	807
Uxbridge, . . .	521	19	540	117	3	120	660	678	1,338
Warren, . . .	597	19	616	87	4	91	707	827	1,534
Webster, . . .	680	49	729	89	7	96	825	1,539	2,364
Westborough, . . .	788	31	819	130	7	137	956	799	1,755
West Boylston, . .	372	54	426	69	16	85	511	474	985
West Brookfield, .	352	3	355	74	4	78	433	154	587
Westminster, . . .	399	3	402	140	7	147	549	142	691
Winchendon, . . .	736	32	768	137	18	155	923	653	1,576
Worcester, . . .	8,397	1,869	10,266	641	95	736	11,002	21,900	32,902
Totals, . . .	38,428	4,368	42,796	7,325	302	8,127	50,923	55,536	106,459

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Male Polls Assessed.	Tax on each Male Poll.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
		Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
359	\$2 00	\$84,409	-	\$84,409	\$273,331	\$402,799	\$676,130
234	2 00	79,084	-	79,084	201,443	253,365	459,808
2,904	2 00	708,688	\$252,576	1,061,264	2,681,114	1,464,131	4,145,245
1,191	2 00	600,978	74,900	675,878	1,083,230	522,919	1,606,199
173	2 00	88,825	-	88,825	99,255	245,690	344,945
523	2 00	229,170	62,316	291,486	545,525	407,285	952,810
1,436	2 00	1,088,961	134,400	1,223,361	1,078,045	309,935	1,387,980
1,200	2 00	251,900	-	251,900	1,045,315	454,296	1,499,610
190	2 00	50,670	-	50,670	112,000	171,675	283,675
712	2 00	282,006	27,216	309,221	589,560	390,775	971,335
135	2 00	36,574	-	36,574	94,785	146,085	240,820
273	2 00	90,900	-	90,900	186,999	312,127	499,126
126	2 00	36,452	-	36,452	62,555	174,448	237,013
203	2 00	133,352	-	133,352	368,396	323,529	691,925
300	2 00	101,420	-	101,420	190,225	244,292	434,517
267	2 00	76,810	-	76,810	224,015	298,145	522,160
398	2 00	186,072	-	186,072	355,494	441,752	797,246
549	2 00	409,960	-	409,960	675,793	465,801	1,141,594
1,479	2 00	845,985	56,465	902,450	1,890,745	644,670	2,535,415
2,290	2 00	1,271,716	141,480	1,413,196	1,747,445	1,030,416	2,777,861
267	2 00	100,062	-	100,062	356,885	399,125	756,010
476	2 00	233,174	-	233,174	410,900	294,725	705,625
639	2 00	367,950	-	367,950	499,340	436,500	935,840
899	2 00	238,411	-	238,411	722,620	321,752	1,044,372
505	2 00	204,684	-	204,684	479,880	273,886	753,766
1,042	2 00	608,795	61,000	669,795	939,735	565,770	1,505,505
1,261	2 00	461,460	-	461,460	1,351,125	646,250	1,997,375
2,040	2 00	1,025,659	66,440	1,092,099	1,415,500	481,338	1,896,838
1,329	2 00	437,893	67,196	505,089	1,529,556	758,493	2,288,049
746	2 00	290,890	-	290,890	659,535	274,410	933,945
411	2 00	98,487	-	98,487	417,195	245,768	662,963
438	2 00	90,828	47,520	138,348	290,000	300,565	590,565
1,320	2 00	472,305	120,500	592,805	971,705	650,712	1,622,417
23,274	2 00	15,968,300	1,270,305	17,238,605	34,026,950	32,809,150	66,836,100
84,820	-	\$43,048,025	\$3,622,463	\$46,671,478	\$35,445,021	\$66,203,931	\$151,648,952

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES, CITIES AND TOWNS.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1892.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.				RATE OF TOTAL TAX PER \$1,000.
		On Personal Estate.	On Real Estate.	On Polls.	Total.	
WORCESTER—Con.						
Lunenburg, . . .	\$760,530	\$1,350	\$10,818	\$718	\$12,886	\$16 00
Mendon, . . .	538,892	1,028	5,978	468	7,474	13 00
Millford, . . .	5,196,509	19,764	77,930	5,808	103,502	18 80
Millbury, . . .	2,282,077	11,760	27,948	2,382	42,090	17 40
New Braintree, . .	433,770	1,177	4,570	346	6,093	13 25
Northborough, . .	1,244,296	3,352	10,957	1,046	15,355	11 50
Northbridge, . . .	2,611,841	15,047	17,072	2,872	34,991	12 30
North Brookfield, .	1,751,510	5,542	32,991	2,400	40,933	22 00
Oakham, . . .	334,845	887	4,964	380	6,231	17 50
Oxford, . . .	1,280,556	4,515	14,181	1,424	20,120	14 60
Paxton, . . .	277,604	479	3,131	270	3,880	13 00
Petersham, . . .	590,026	1,436	7,386	546	9,368	15 80
Phillipston, . . .	273,466	659	4,290	252	5,201	18 10
Princeton, . . .	825,277	1,733	8,995	606	11,334	13 00
Royalston, . . .	535,937	1,217	5,214	600	7,031	12 00
Rutland, . . .	598,970	1,152	7,332	534	9,518	15 00
Shrewsbury, . . .	982,318	2,553	11,002	796	14,351	13 80
Southborough, . .	1,561,554	4,510	12,558	1,098	18,166	11 00
Southbridge, . . .	3,437,865	16,073	48,173	2,958	67,204	19 00
Spencer, . . .	4,191,057	31,090	61,113	4,580	96,783	22 00
Sterling, . . .	856,062	1,451	10,962	734	13,147	14 50
Sturbridge, . . .	938,799	3,672	11,114	952	15,738	15 75
Sutton, . . .	1,303,790	4,967	12,634	1,278	18,879	13 50
Templeton, . . .	1,282,783	4,172	18,276	1,798	24,246	17 50
Upton, . . .	958,460	3,479	12,814	1,010	17,303	17 00
Uxbridge, . . .	2,175,300	10,046	22,582	2,084	34,712	15 00
Warren, . . .	2,468,835	7,476	32,357	2,522	42,355	16 20
Webster, . . .	2,988,997	12,492	20,868	4,080	37,440	11 00
Westborough, . . .	2,798,138	8,485	38,439	2,658	49,582	16 80
West Boylston, . .	1,224,835	5,643	18,119	1,492	25,254	19 40
West Brookfield, .	761,460	1,098	11,433	822	13,953	17 25
Westminster, . . .	728,918	2,623	9,041	876	12,540	16 00
Winchendon, . . .	2,215,722	9,730	26,607	2,640	38,977	16 40
Worcester, . . .	84,074,705	258,579	1,002,541	56,548	1,317,668	15 00
Totals, . . .	\$198,320,430	\$730,404	\$2,419,092	\$169,640	\$3,319,136	-

ETC., AS ASSESSED MAY 1, 1893—Continued.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
415	724	30	166	59	319	17,160	4,146	\$1,243
234	508	3	126	28	234	10,839	-	-
700	392	-	46	28	1,587	9,353	-	-
473	631	2	131	50	706	9,378	706	232
273	935	10	541	69	118	12,856	2,299	1,134
349	723	70	176	40	360	11,060	-	-
349	347	-	101	37	566	9,700	-	-
519	868	26	236	108	602	12,756	-	-
220	579	26	199	14	172	13,054	-	-
336	436	-	146	80	550	16,063	5,230	1,760
143	349	54	131	18	133	9,066	2,240	1,369
358	504	240	370	104	262	22,716	2,898	1,449
183	293	88	152	50	126	14,675	1,578	789
304	1,014	-	223	56	264	22,067	4,129	1,716
270	456	33	258	53	273	25,752	-	-
310	749	30	261	54	235	22,229	3,746	1,891
417	992	4	291	60	347	12,634	8,168	4,084
406	1,108	-	196	95	440	9,492	3,642	1,916
616	574	112	188	49	960	12,322	1,262	501
781	1,063	45	395	158	1,142	20,152	6,576	323
390	1,233	55	267	60	544	18,732	-	-
333	658	226	452	39	342	21,610	-	-
436	643	106	355	34	495	20,242	-	-
535	469	41	123	91	653	17,830	3,222	966
323	493	-	109	40	406	13,066	5,357	1,947
505	637	8	165	34	563	17,848	1,285	743
399	1,190	264	414	64	694	16,453	3,261	1,304
426	256	5	31	39	373	7,445	-	-
524	1,055	-	213	54	321	11,530	4,157	2,073
430	630	1	51	62	476	8,290	-	-
301	608	10	476	96	359	12,197	3,416	1,367
410	632	31	184	49	356	21,295	-	-
598	481	69	131	62	341	24,520	2,745	923
5,233	1,673	12	183	637	10,454	20,835	880	450
31,031	40,406	2,355	12,209	4,563	44,193	915,110	162,300	\$67,577

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON- RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi- viduals.	All Others	Total.	Indi- viduals.	All Others.	Total.	On Prop- erty.	For Poll Tax only.	Total.
Barnstable, . . .	7,909	540	8,449	3,132	195	3,327	11,776	2,449	14,225
Berkshire, . . .	11,068	826	11,894	2,118	271	2,389	14,268	12,974	27,242
Bristol, . . .	22,190	3,161	25,351	4,312	555	4,867	30,218	38,384	68,602
Dukes, . . .	1,392	140	1,532	1,793	79	1,872	3,304	416	3,720
Essex, . . .	38,542	4,674	43,216	7,812	724	8,536	51,452	64,068	115,520
Franklin, . . .	7,834	487	8,321	2,188	195	2,383	10,654	5,158	15,812
Hampden, . . .	16,676	2,089	18,765	2,341	208	2,549	21,264	27,789	49,053
Hampshire, . . .	8,428	492	8,920	1,783	166	1,949	10,800	6,777	17,577
Middlesex, . . .	59,828	5,774	65,602	13,334	1,735	15,069	80,671	96,074	176,745
Nantucket, . . .	809	140	949	541	19	560	1,509	293	1,802
Norfolk, . . .	21,064	2,138	23,202	6,890	783	7,673	30,825	20,606	51,431
Plymouth, . . .	19,779	1,700	21,479	8,752	666	9,418	30,897	14,450	45,347
Suffolk, . . .	38,366	11,549	49,915	6,391	912	7,303	57,218	130,528	187,746
Worcester, . . .	38,428	4,368	42,796	7,325	802	8,127	50,928	55,536	106,464
Totals, . . .	292,496	37,978	330,474	68,212	7,280	75,492	406,848	475,502	882,350

ETC., AS ASSESSED MAY 1, 1893—RECAPITULATION.

Number of Male Polls Assessed.	VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
	Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
8,105	\$7,895,234	\$564,190	\$8,459,424	\$7,790,176	\$4,698,188	\$12,488,364
21,865	10,324,980	1,312,440	11,637,420	19,500,376	15,870,025	34,870,401
54,523	49,015,874	5,528,568	54,543,887	57,105,582	39,563,367	96,668,949
1,267	388,137	86,400	474,537	2,141,153	1,236,643	3,377,796
91,115	62,471,825	6,199,910	68,671,735	97,255,487	75,536,828	172,792,315
11,498	4,084,046	414,791	4,498,837	9,020,967	7,650,487	16,671,454
39,595	24,248,156	2,298,329	26,546,485	48,612,285	37,146,320	85,758,605
13,405	6,396,448	566,990	6,963,438	13,572,567	9,185,541	22,758,108
133,723	79,360,447	3,909,908	83,270,355	185,954,632	152,120,014	338,074,646
871	978,028	106,020	1,084,048	1,216,874	671,466	1,888,340
35,099	42,233,255	1,306,184	43,539,439	54,731,552	56,136,693	110,868,245
23,350	12,386,262	613,750	13,000,012	31,579,661	22,719,772	54,299,433
150,964	204,530,185	14,438,936	219,269,121	307,197,925	430,300,580	737,498,505
84,820	43,048,025	3,623,463	46,671,478	85,445,021	66,203,931	151,648,952
675,399	\$547,660,402	\$41,024,314	\$588,675,216	\$921,123,958	\$918,539,555	\$1,839,663,513

AGGREGATES OF POLLS, PROPERTY, TAXES,

COUNTIES.	TOTAL VALUATION OF ASSESSED ESTATE MAY 1, 1892.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.			
		On Personal Estate.	On Real Estate.	On Polls.	Total.
Barnstable, . . .	\$20,947,788	\$85,295	\$147,410	\$16,210	\$248,915
Berkshire, . . .	46,507,821	174,892	559,127	43,710	777,729
Bristol,	161,212,786	919,933	1,642,691	109,044	2,671,668
Dukes,	3,852,833	6,536	45,180	2,520	53,995
Essex,	241,464,050	1,056,949	2,767,315	182,230	4,006,494
Franklin,	21,169,991	70,150	258,913	22,996	352,059
Hampden,	112,800,090	384,805	1,227,304	79,190	1,691,199
Hampshire,	29,721,546	108,925	338,986	26,810	469,671
Middlesex,	421,396,001	1,292,989	5,310,716	267,446	6,871,151
Nantucket,	2,972,388	11,020	18,883	1,742	31,645
Norfolk,	154,407,734	553,135	1,488,503	70,198	2,111,836
Plymouth,	67,299,446	207,289	912,868	56,700	1,176,857
Suffolk,	966,767,626	2,314,394	9,510,356	290,687	12,615,437
Worcester,	196,320,430	730,404	2,419,092	169,640	3,319,136
Totals,	\$2,428,339,029	\$8,411,016	\$26,647,153	\$1,339,123	\$36,397,292

ETC., AS ASSESSED MAY 1, 1893—RECAPITULATION.

Number of Horses Assessed.	Number of Cows Assessed.	Number of Sheep Assessed.	Number of Neat Cattle other than Cows Assessed.	Number of Swine Assessed.	Number of Dwelling Houses Assessed.	Number of Acres of Land Assessed.	NUMBER AND VALUE OF FOWL ASSESSED.	
							Number.	Value.
3,643	2,966	226	467	49	8,408	176,468	26,277	\$9,196
12,306	19,440	13,260	7,003	2,462	14,589	546,942	66,860	23,806
14,908	11,866	834	1,776	1,278	27,924	316,922	109,625	41,710
617	817	8,092	397	8	2,146	50,606	886	279
21,423	16,061	460	2,061	3,070	53,083	274,097	84,839	38,041
8,249	13,320	11,377	6,484	2,244	8,049	403,088	34,197	11,776
12,619	13,114	2,717	6,089	1,716	22,027	363,109	60,636	22,082
8,606	14,796	3,228	5,044	1,910	9,618	338,308	52,268	19,923
38,297	31,126	1,270	4,262	6,829	83,747	487,717	164,470	74,234
462	423	796	167	-	1,117	19,298	-	-
14,267	12,266	91	1,086	3,407	24,189	236,903	67,948	31,712
12,182	8,473	768	1,660	1,264	21,486	369,646	60,384	23,689
12,099	1,160	-	4	82	63,283	23,798	-	-
31,031	40,408	2,966	12,209	4,663	44,196	916,110	162,300	67,677
191,178	186,806	46,163	47,628	27,871	383,713	4,606,946	890,479	\$368,674

AGGREGATES OF POLLS, PROPERTY, TAXES, ETC.,

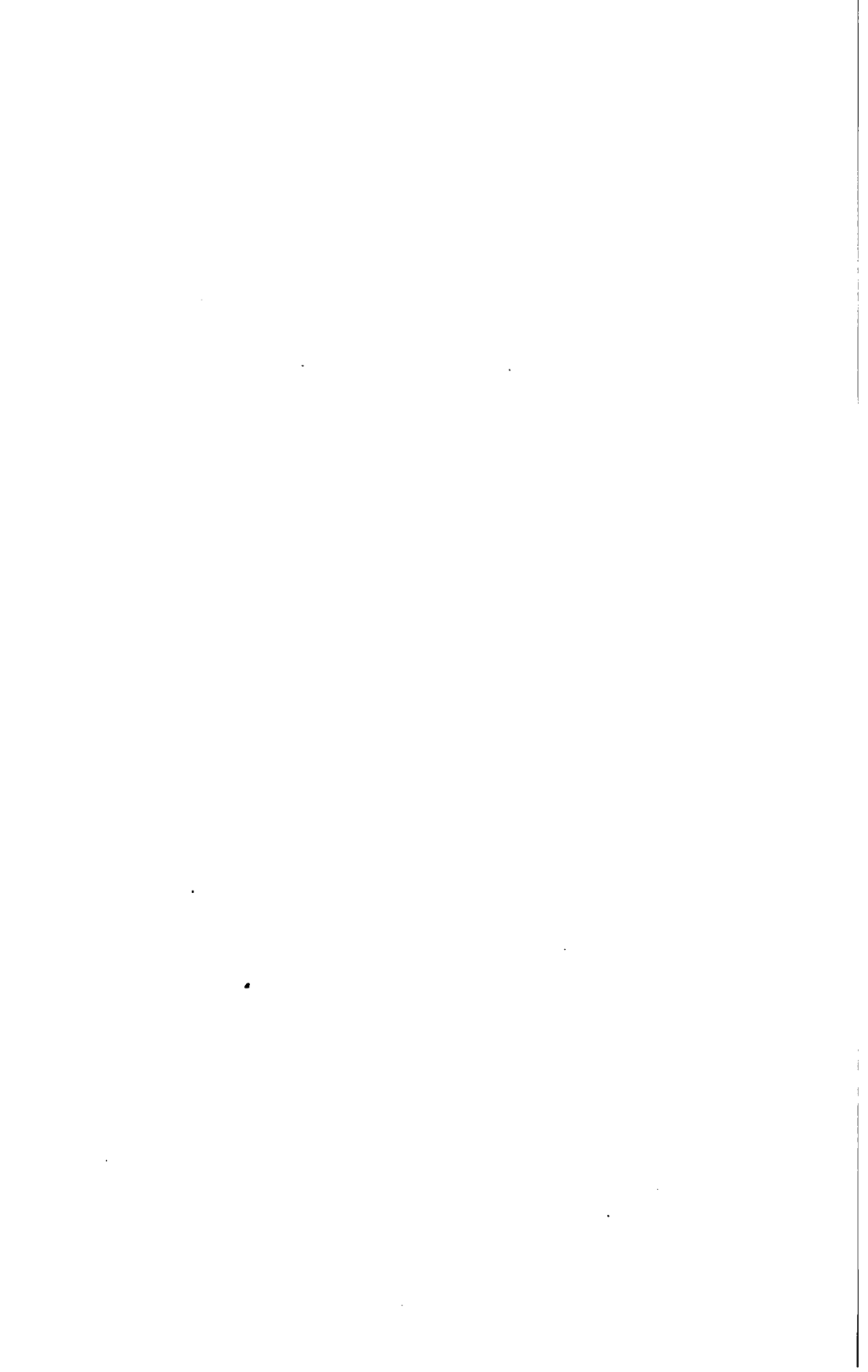
DATE.	NUMBER OF PERSONS ASSESSED.			NUMBER OF POLLS ASSESSED.		VALUE OF ASSESSED PERSONAL ESTATE.		
	On Property.	For Poll Tax only.	Total.	Male.	Fe.	Excluding Resident Bank Stock.	Resident Bank Stock.	Total.
May 1, 1861, .	-	-	-	280,885	-	-	-	\$309,397,669
May 1, 1862, .	-	-	-	276,443	-	-	-	315,311,213
May 1, 1863, .	-	-	-	275,758	-	-	-	343,500,267
May 1, 1864, .	-	-	-	281,220	-	-	-	324,584,847
May 1, 1865, .	-	-	-	287,655	-	-	-	386,079,955
May 1, 1866, .	-	-	-	306,993	-	-	-	420,272,398
May 1, 1867, .	-	-	-	315,742	-	-	-	457,728,396
May 1, 1868, .	-	-	-	332,259	-	-	-	469,785,363
May 1, 1869, .	-	-	-	337,342	-	-	-	503,065,968
May 1, 1870, .	-	-	-	357,339	-	-	-	516,069,535
May 1, 1871, .	-	-	-	374,079	-	-	-	506,154,883
May 1, 1872, .	-	-	-	396,784	-	-	-	565,294,622
May 1, 1873, .	-	-	-	408,131	-	-	-	537,388,751
May 1, 1874, .	-	-	-	415,991	-	-	-	541,343,102
May 1, 1875, .	-	-	-	417,788	-	-	-	529,701,380
May 1, 1876, .	-	-	-	413,770	-	-	-	507,063,288
May 1, 1877, .	-	-	-	418,546	-	-	-	476,643,513
May 1, 1878, .	-	-	-	423,094	-	-	-	450,431,046
May 1, 1879, .	-	-	-	430,561	-	-	-	438,771,779
May 1, 1880, .	-	-	-	453,103	-	-	-	473,596,730
May 1, 1881, .	-	-	-	469,207	-	-	-	496,274,149
May 1, 1882, .	-	-	-	482,844	-	-	-	494,689,053
May 1, 1883, .	-	-	-	498,828	-	-	-	505,185,764
May 1, 1884, .	-	-	-	511,907	-	-	-	498,427,066
May 1, 1885, .	-	-	-	519,446	-	-	-	494,355,344
May 1, 1886, .	328,756	360,742	689,498	533,595	971	\$467,119,636	\$39,918,113	507,037,749
May 1, 1887, .	340,900	377,039	717,939	552,853	992	484,197,384	40,691,337	524,888,721
May 1, 1888, .	347,565	394,871	742,436	573,721	1,240	491,886,284	40,397,796	532,284,079
May 1, 1889, .	363,506	408,506	772,012	590,212	2,704	501,533,637	41,137,314	542,670,951

DATE.	NUMBER OF RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF NON-RESIDENTS ASSESSED ON PROPERTY.			NUMBER OF PERSONS ASSESSED.		
	Indi-viduals.	All Others.	Total.	Indi-viduals.	All Others.	Total.	On Property.	For Poll Tax only.	Total.
May 1, 1890, . . .	271,707	30,897	302,604	64,638	5,419	70,057	372,632	439,383	803,015
May 1, 1891, . . .	278,028	34,313	312,341	65,563	6,375	71,938	382,553	444,918	827,471
May 1, 1892, . . .	282,908	38,162	321,070	67,331	6,773	74,104	395,173	463,132	858,305
May 1, 1893, . . .	292,498	37,978	330,476	68,212	7,280	75,472	405,848	475,502	881,350

AS ASSESSED DURING THIRTY-THREE YEARS, 1861-93.

VALUE OF ASSESSED REAL ESTATE.			TOTAL VALUATION OF ASSESSED ESTATE.	TAX FOR STATE, COUNTY, AND CITY OR TOWN PURPOSES, INCLUDING OVERLAYINGS.			
Buildings, excluding Land.	Land, excluding Buildings.	Total.		On Personal Estate.	On Real Estate.	On Polls.	Total.
-	-	\$562,087,749	\$861,488,418	-	-	\$455,833	\$7,600,501
-	-	548,869,113	858,980,336	-	-	564,776	8,005,511
-	-	558,650,716	897,150,983	-	-	567,860	10,599,097
-	-	577,298,256	901,838,108	-	-	574,274	12,876,850
-	-	605,761,946	991,841,901	-	-	607,528	16,800,332
-	-	651,043,703	1,061,316,001	-	-	641,413	15,694,039
-	-	708,165,117	1,165,803,413	-	-	664,098	19,104,074
-	-	750,723,617	1,320,508,980	-	-	696,179	16,056,193
-	-	838,063,415	1,341,109,403	-	-	721,675	20,007,890
-	-	901,087,841	1,417,127,376	-	-	757,784	21,922,569
-	-	991,194,808	1,497,351,686	-	-	782,783	22,063,946
-	-	1,131,305,347	1,606,509,999	-	-	825,280	22,911,883
-	-	1,324,041,230	1,763,429,990	-	-	854,250	25,153,399
-	-	1,389,108,293	1,830,451,395	-	-	877,676	28,681,176
-	-	1,511,081,336	1,840,732,706	-	-	873,108	27,712,396
-	-	1,303,236,267	1,799,309,555	-	-	827,519	24,778,803
-	-	1,191,483,169	1,608,226,782	-	-	836,968	23,916,939
-	-	1,118,457,164	1,568,868,210	-	-	846,170	21,186,737
-	-	1,090,749,285	1,529,521,014	-	-	765,842	21,012,833
-	-	1,111,160,072	1,584,756,802	-	-	896,508	24,755,927
-	-	1,149,955,827	1,648,239,976	-	-	928,560	24,180,245
-	-	1,189,524,370	1,684,213,423	-	-	955,380	26,090,914
-	-	1,226,111,297	1,731,297,061	-	-	983,579	26,323,432
-	-	1,258,452,712	1,756,879,778	-	-	1,014,701	28,653,549
-	-	1,287,993,899	1,782,349,143	-	-	1,030,323	25,850,317
\$668,245,926	\$672,147,747	1,340,493,673	1,847,531,422	\$6,933,891	\$18,709,706	1,057,840	26,701,437
694,300,389	713,359,697	1,407,660,086	1,932,548,807	7,384,038	20,351,775	1,096,029	28,831,837
722,576,834	737,943,188	1,460,520,022	1,992,804,101	7,386,191	20,855,172	1,138,311	29,379,674
761,604,598	767,895,314	1,529,499,912	2,072,170,863	7,485,627	21,559,137	1,171,886	30,216,650

NUMBER OF POLLS ASSESSED.		VALUE OF ASSESSED PERSONAL ESTATE.			VALUE OF ASSESSED REAL ESTATE.		
Male.	Fe.	Excluding Resident Bank Stock.	Resident Bank Stock.	Total.	Buildings, excluding Land.	Land, excluding Buildings.	Total.
607,592	7,481	\$513,013,315	\$40,983,504	\$553,996,819	\$794,704,390	\$805,433,417	\$1,600,137,807
631,247	2,716	525,362,223	41,134,538	566,496,761	837,417,603	841,127,909	1,678,545,512
651,540	-	538,331,023	41,038,369	579,369,392	878,276,021	875,379,677	1,753,655,698
675,209	-	547,650,402	41,024,814	588,675,216	921,128,958	918,539,855	1,839,668,813



ABSTRACT

OF THE

CERTIFICATES OF CORPORATIONS

ORGANIZED UNDER THE

GENERAL LAWS OF MASSACHUSETTS,

TOGETHER WITH THE

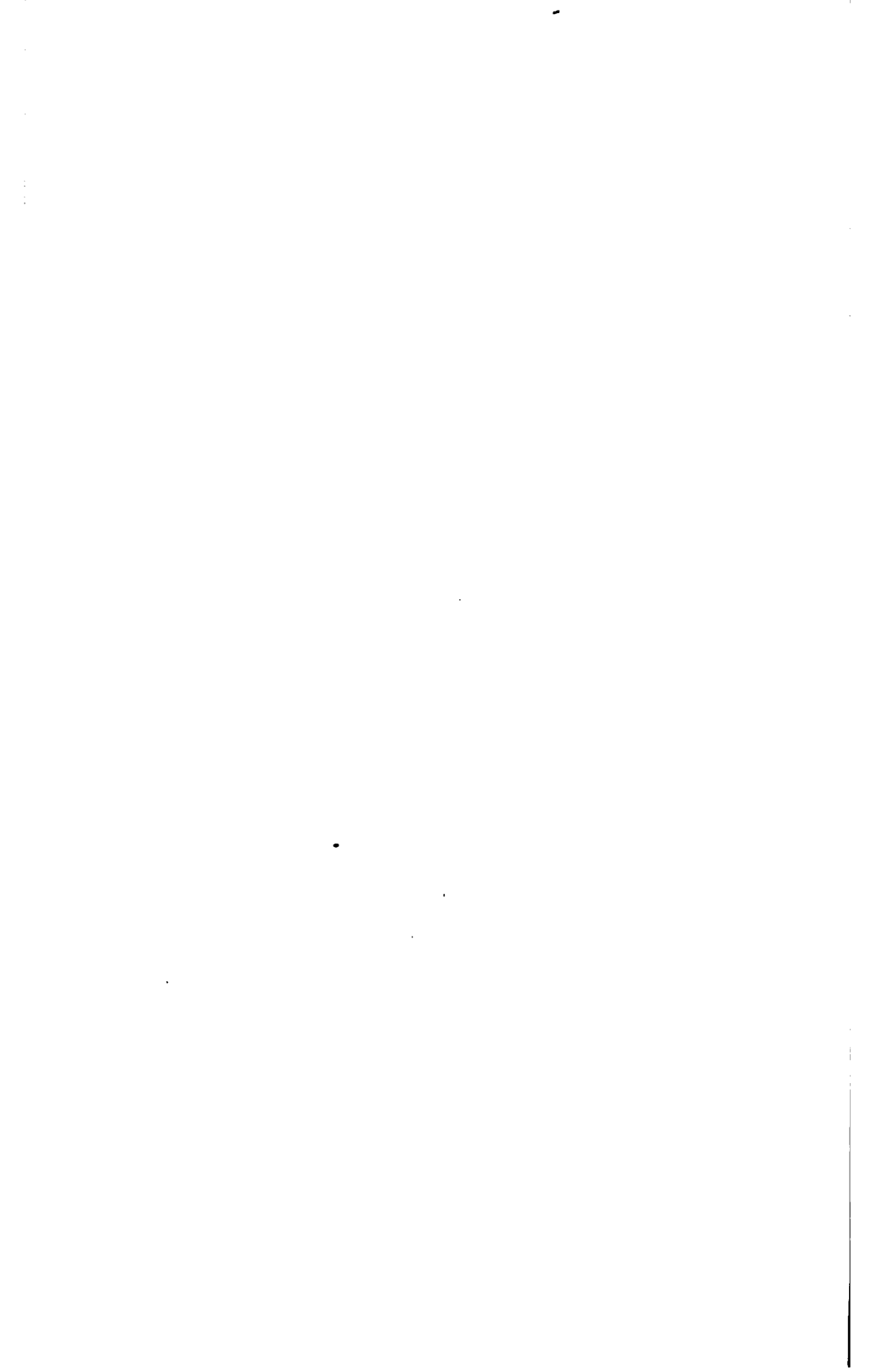
ANNUAL RETURNS REQUIRED BY CHAPTER 106
OF THE PUBLIC STATUTES.

DURING THE YEAR

1893.

PREPARED BY THE
SECRETARY OF THE COMMONWEALTH.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1894.



Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, Jan. 1, 1894.

To the Honorable Senate and House of Representatives.

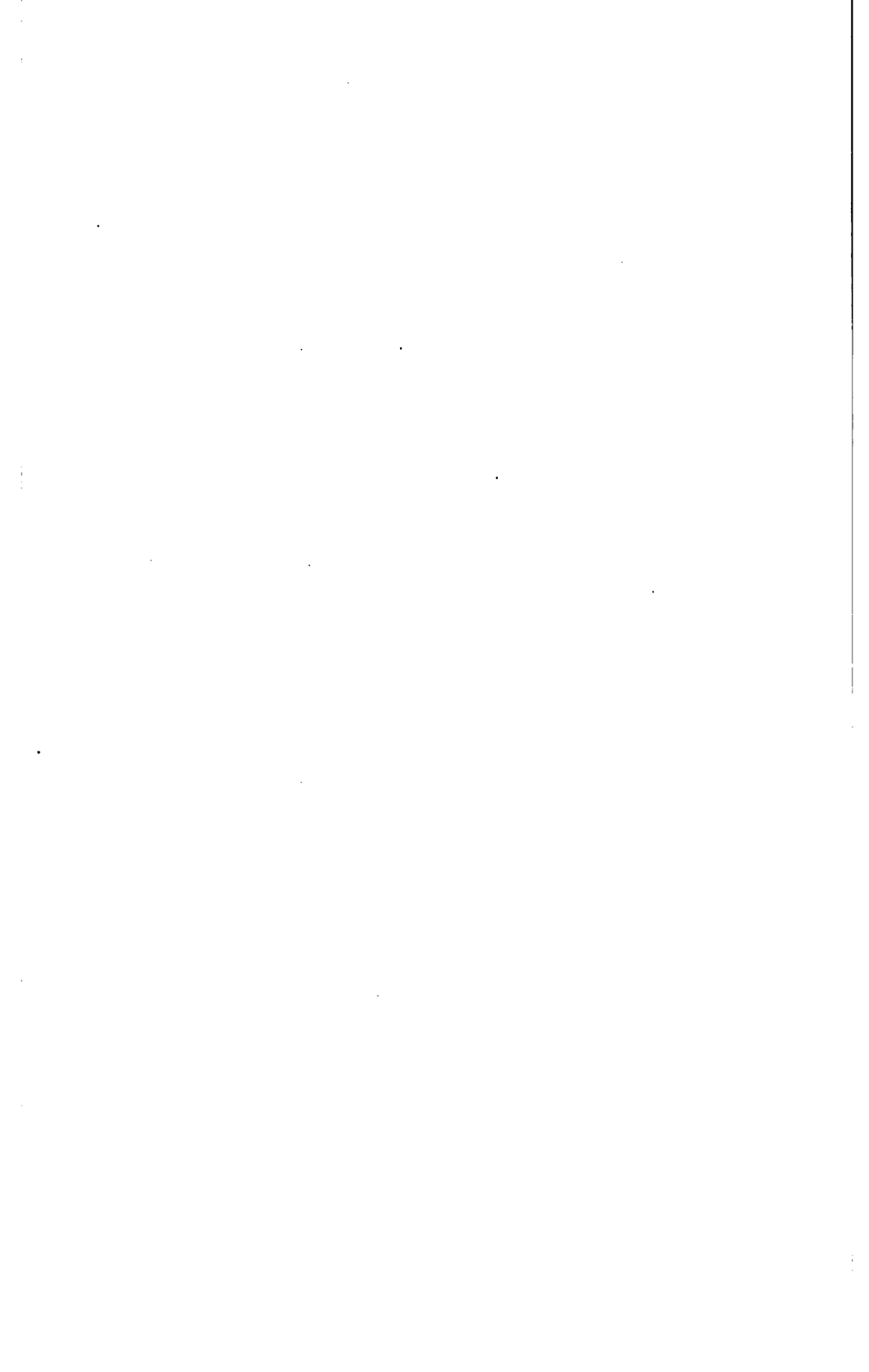
In compliance with the requirements of section 2 of chapter 106 of the Public Statutes, I have the honor to submit to the General Court a true ABSTRACT from the certificates required by said chapter to be deposited with the Secretary of the Commonwealth. The aggregate amount of capital invested in new enterprises in 1893 is \$12,593,150, and by increase of capital, \$10,455,900 additional. The whole number of certificates of incorporation issued is 492. The number of annual certificates of condition filed is 1,733, of which 46 are duplicates or omissions of a previous year.

The amount of fees paid into the treasury of the Commonwealth in 1893 from the Corporation division of this office was \$20,896.20; and for filing and recording certificates of limited partnership, \$57.00.

Respectfully,

WILLIAM M. OLIN,

Secretary of the Commonwealth.



ABSTRACT OF CERTIFICATES OF ORGANIZATION

As Corporations, under Chapter 106, Section 21 of the Public Statutes.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
A. C. Dutton Lumber Company, .	Springfield, .	\$35,000	350	\$100	1893. Nov. 9,	1893. Nov. 13.
A. W. Eaton Paper Company, . .	Lee, . . .	25,000	250	100	Jan. 20,	Jan. 24.
A. W. Strauss Paint and Varnish Company,	Boston, . .	10,000	100	100	Dec. 19,	Dec. 21.
Adams & Odell, Incorporated, . .	Boston, . .	10,000	100	100	Apr. 4,	Apr. 17.
Alcazar Music Hall Company, The, .	Boston, . .	150,000	1,500	100	Sept. 26,	Oct. 5.
Allen Lane Company,	Boston, . .	100,000	1,000	100	Dec. 16,	Dec. 18.
American Gospel Publishing Society, The,	Boston, . .	5,000	50	100	Feb. 25,	Apr. 5.
Arthur C. King Company,	Worcester, .	7,000	70	100	June 29,	July 12.
Atlantic News Company,	Boston, . .	10,000	100	100	Dec. 21,	Dec. 21.
Atlantic Novelty Manufacturing Company,	Boston, . .	5,100	51	100	Apr. 21,	Apr. 26.
Atlas Brokerage Company, The, . .	Boston, . .	1,000	10	100	July 1,	July 8.
B. H. Woodsam Company,	Braintree, .	15,000	150	100	Jan. 21,	Jan. 23.
Baker-Hunnell Co.,	Cambridge, .	80,000	300	100	May 1,	May 2.
Barbour Stockwell Company, . . .	Cambridge, .	100,000	1,000	100	May 25,	May 27.
Bay State Metal Works,	Cambridge, .	10,000	100	100	May 10,	May 10.
Beach and Clarridge Company, . .	Boston, . .	60,000	600	100	June 3,	June 9.
Beattie Zinc Works Company, . . .	Reading, . .	10,000	100	100	Jan. 5,	Jan. 12.
Belmont Manufacturing Company, .	Fall River, .	54,000	540	100	Dec. 13,	Dec. 22.
Bent Brothers Company,	Wayland, . .	70,000	700	100	Feb. 18,	Feb. 24.
Beoll Company, The,	Fitchburg, .	300,000	3,000	100	July 8,	July 20.
Berkshire Electric Light, Heat & Power Co., The,	Monterey, .	10,000	100	100	Dec. 6,	Dec. 12.
Berlin Falls Fibre Company, The, .	Boston, . .	400,000	4,000	100	June 14,	June 16.
Boston Book Binding and Stationery Company,	Boston, . .	5,000	50	100	Aug. 31,	Sept. 7.
Boston Dry Goods Company, . . .	Boston, . .	200,000	2,000	100	Dec. 15,	Dec. 18.
Boston Enterprise Manufacturing Company, The,	Boston, . .	20,000	200	100	June 8,	June 20.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Boston Gore and Web Manufacturing Company,	Chelsea, . .	\$20,000	200	\$100	1893. Nov. 4.	1893. Nov. 16.
Boston Ice Company, The, . .	Boston, . .	300,000	3,000	100	Apr. 5.	Apr. 13.
Boston Mirror Company, . . .	Boston, . .	100,000	1,000	100	Jan. 7.	Jan. 11.
Boston Oregon Mast Company, .	Boston, . .	80,000	800	100	Nov. 1.	Dec. 19.
Boston Plate and Window Glass Company,	Boston, . .	500,000	5,000	100	Jan. 7.	Jan. 11.
Boston Specialty and Toy Company,	Boston, . .	6,000	60	100	May 17.	May 20.
Brookfield Shoe Company, . . .	Brookfield, .	15,000	150	100	June 30.	July 3.
Burke Heel Company,	Rowley, . .	15,000	150	100	July 8.	July 8.
Burnett Paint Company,	Pepperell, .	5,000	50	100	Oct. 9.	Oct. 25.
Burtworth Carpet Company, . .	Springfield, .	6,000	60	100	Dec. 9.	Dec. 11.
Butchers Rendering Association, Co-operative,	Woburn, . .	3,000	300	10	July 20.	July 27.
C. F. Paige & Co., Incorporated, .	Athol, . .	12,000	120	100	Mar. 14.	Mar. 24.
Cascade Power Company, The, .	Westfield, .	100,000	1,000	100	July 6.	July 13.
Charles J. Jager Company, . . .	Boston, . .	15,000	150	100	Dec. 2.	Dec. 2.
Charles Wing Company, The, . .	Amesbury, .	60,000	600	100	Nov. 16.	Nov. 20.
Connecticut Steam Stone Company, The,	Cambridge, .	10,000	100	100	Apr. 10.	Apr. 27.
Corwin-Wilde Company, The, . .	Boston, . .	20,000	200	100	Jan. 5.	Mar. 29.
Curdy Music Company,	Boston, . .	50,000	500	100	Dec. 26.	Dec. 29.
Curtis and Pope Lumber Company, .	Boston, . .	140,000	1,400	100	Jan. 21.	Jan. 23.
Danversport Rubber Company, The,	Danvers, . .	10,000	100	100	June 21.	June 27.
Davis and McLane Manufacturing Company,	Fall River, .	10,000	100	100	Jan. 23.	Jan. 25.
Day and Jobson Company, The, .	Springfield, .	24,000	240	100	July 5.	July 6.
Donahoe's Magazine Company, . .	Boston, . .	20,000	200	100	Mar. 18.	Apr. 12.
Dorchester Hygeia Ice Company, .	Boston, . .	60,000	600	100	June 9.	June 23.
Drivers Union Ice Company, . . .	Boston, . .	100,000	1,000	100	Mar. 27.	Apr. 3.
E. A. Whitney Company,	Boston, . .	35,000	350	100	Aug. 17.	Aug. 22.
E. C. Manufacturing Company, . .	Watertown, .	20,000	200	100	Nov. 2.	Nov. 3.
E. D. Jones and Sons Company, .	Pittsfield, .	60,000	600	100	Apr. 3.	Apr. 14.
E. G. Higgins Co.,	Worcester, .	20,000	200	100	Feb. 15.	Feb. 17.
Eaton and Stephens Manufacturing Company,	Boston, . .	250,000	2,500	100	Dec. 26.	Dec. 28.
Edes Manufacturing Company, . .	Plymouth, .	25,000	250	100	Sept. 22.	Sept. 27.
Everett Herald Publishing Company,	Everett, . .	7,000	70	100	July 19.	Aug. 23.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Every Saturday Publishing Company,	Boston,	\$10,000	100	\$100	1893. May 16,	1893. May 18.
Excelsior Cutlery Company,	Worcester,	5,000	50	100	May 5,	May 26.
F. E. Young Company, The,	Worcester,	20,000	200	100	Mar. 6,	Mar. 6.
Fall River Automatic Lighting Company,	Fall River,	4,000	40	100	June 10,	June 24
Family Co-operative Grocery Company, The,	Worcester,	4,000	800	5	Apr. 11,	Aug. 22.
Franklin County Lumber Company,	Greenfield,	20,000	200	100	July 5,	July 17.
Frick Piano Case Co.,	Wendell (Farley),	12,000	120	100	Mar. 25,	May 4.
G. D. Dows & Company, Incorporated,	Boston,	30,000	300	100	Mar. 14,	Mar. 20.
George G. Fox Company,	Boston,	50,000	500	100	Dec. 21,	Dec. 22.
George H. Corbett Company,	Worcester,	6,000	60	100	Mar. 1,	Mar. 2.
George W. Prouty Company, The,	Gloucester,	25,000	250	100	Oct. 25,	Oct. 30.
Globe Stereotype Company,	Boston,	5,000	50	100	Oct. 4,	Oct. 5.
Goepper Brothers Company,	Cambridge,	30,000	300	100	Mar. 18,	Mar. 20.
Goetz Silk Manufacturing Co.,	Holyoke,	30,000	300	100	Jan. 14,	Feb. 3.
Grant-Sanger Confectionery Company, The,	Springfield,	5,000	50	100	Oct. 19,	Oct. 26.
Great Barrington Coal Company,	Great Barrington,	6,000	60	100	Mar. 6,	Apr. 17.
Grip Machinery Company,	Malden,	15,000	150	100	Oct. 10,	Oct. 11.
Guptill Company, The,	Boston,	6,000	60	100	Nov. 27,	Dec. 5.
Hatch-Wall Flashing Company, The,	Boston,	5,000	50	100	Jan. 24,	Jan. 27.
Heliotype Printing Company, The,	Boston,	75,000	750	100	Feb. 1,	Feb. 3.
Henry W. Wellington Company,	Boston,	9,000	90	100	Jan. 20,	Feb. 2.
Holmes Provision and Cold Storage Company,	Boston,	30,000	300	100	Mar. 4,	Mar. 6.
Hook and Hastings Company, The,	Weston,	100,000	1,000	100	Oct. 7,	Oct. 20.
Hopewell Rail Road Supply Company,	Boston,	5,000	50	100	June 9,	June 13.
House Furnishing Co-operative Company, The,	Worcester,	10,000	1,000	10	Apr. 27,	May 8.
Hoxie Mineral Soap Corporation,	Boston,	6,000	60	100	May 22,	May 24.
Hunt Manufacturing Company,	Westborough,	30,000	300	100	Apr. 4,	Apr. 10.
Hyde Park Company,	Hyde Park,	15,000	150	100	Apr. 15,	May 2.
Ingalls Boot and Shoe Corporation, The,	Boston,	10,000	100	100	June 1,	June 1.
Instant Freezer Company, The,	Fitchburg,	5,000	50	100	May 15,	July 27.
Ipswich Building Association, The,	Ipswich,	7,000	70	100	July 10,	July 15.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
J. G. Boutelle Company, . . .	Pepperell, . .	\$5,000	50	\$100	1893. Nov. 29.	1893. Dec. 2.
J. H. Foss Company, The, . . .	Fitchburg, . .	10,000	100	100	Sept. 27.	Sept. 28.
J. H. Rogers Carriage Company, .	Springfield, .	25,000	250	100	Jan. 18.	Jan. 30.
J. W. Kennan Company, . . .	Boston, . .	40,000	400	100	Nov. 4.	Nov. 6.
Jewett Piano Company, . . .	Leominster, .	20,000	200	100	Apr. 10.	Apr. 14.
John Cavanagh and Son Building Moving Co., The, . . .	Boston, . .	15,000	150	100	Dec. 20.	Dec. 26.
John E. Brown Manufacturing Company, The, . . .	Holyoke, . .	15,000	150	100	Feb. 4.	Feb. 15.
John L. Whiting and Son Company,	Boston, . .	300,000	3,000	100	July 26.	July 28.
John Pilling Shoe Company, . .	Lowell, . .	10,000	100	100	Feb. 4.	Feb. 8.
John Roberts and Son Company, .	Waltham, . .	20,000	200	100	Dec. 29.	Dec. 30.
John Wales Company, . . .	Boston, . .	150,000	1,500	100	Dec. 21.	Dec. 29.
Joseph Breck & Sons' Corporation, .	Boston, . .	125,000	1,250	100	Jan. 7.	Jan. 14.
Kabley Foundry Company, . .	Worcester, .	12,000	120	100	Dec. 14.	Dec. 14.
Kennedy and Sullivan Manufacturing Company, . . .	Holyoke, . .	25,000	250	100	Jan. 17.	Feb. 13.
La Sociale Manufacturing Company,	Boston, . .	5,000	50	100	Nov. 29.	Dec. 12.
Lambeth Rope Company, . . .	New Bedford, .	125,000	1,250	100	Apr. 5.	May 31.
Lang & Jacobs Company, . . .	Boston, . .	5,000	50	100	Oct. 25.	Oct. 31.
Lawrence Improvement Company, .	Lawrence, . .	45,000	450	100	Aug. 16.	Sept. 14.
Leominster Manufacturing Company,	Leominster, .	50,000	500	100	Feb. 18.	Feb. 24.
Leonard, Perkins and Pierce Company,	Brockton, . .	1,000	10	100	Apr. 21.	Apr. 24.
Lewis J. Bird Company, . . .	Boston, . .	5,000	50	100	Mar. 24.	Mar. 25.
Lovell Arms and Cycle Company, .	Worcester, .	5,000	50	100	Feb. 7.	Feb. 18.
Lowell Iron Company, . . .	Lowell, . .	15,000	150	100	Feb. 25.	Feb. 28.
Lowell Waste Company, . . .	Lowell, . .	40,000	400	100	June 30.	July 5.
Ludlow Cordage Company, . .	Ludlow, . .	100,000	1,000	100	Feb. 3.	Feb. 4.
Lynn Express Company, . . .	Lynn, . .	5,000	50	100	Apr. 17.	Apr. 18.
Lyons and Alexander Company, The,	Boston, . .	10,000	100	100	Apr. 15.	Apr. 25.
Macdonald Printing Company, . .	Boston, . .	3,000	30	100	Feb. 9.	Feb. 14.
Malden News Company, The, . .	Malden, . .	5,000	50	100	June 14.	June 20.
Marlboro' Awl & Needle Co., . .	Marlboro', .	8,000	80	100	Mar. 20.	Apr. 1.
Marston and Converse Company, .	Boston, . .	40,000	400	100	Aug. 31.	Sept. 2.
Massachusetts Publishing Company, The, . . .	Boston, . .	7,500	75	100	Aug. 15.	Aug. 17.
Mather & Winn Co., . . .	Leominster, .	15,000	150	100	Oct. 3.	Nov. 14.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Mawhinney Last Company, . . .	Worcester, . .	\$30,000	300	\$100	1893. Dec. 15,	1893. Dec. 16.
McCarty, Sheehy and Kendrick Company,	Brookton, . .	20,000	200	100	Jan. 21,	Jan. 24.
Merrimack Clothing Company, The,	Lowell, . .	25,000	250	100	July 18,	July 25.
Metropolitan Express Company, The,	Boston, . .	15,000	150	100	Oct. 26,	Oct. 30.
Middlesex Ice Company, . . .	Melrose, . .	100,000	1,000	100	May 18,	May 20.
Middlesex Leather Company, . .	Woburn, . .	40,000	400	100	June 30,	June 30.
Millay Last Company, . . .	Hudson, . .	14,000	140	100	July 6,	July 13.
Monarch Rubber Company, The, .	Brockton, . .	18,000	180	100	Dec. 5,	Dec. 30.
Morrill Brothers Company, . .	Boston, . .	100,000	1,000	100	Sept. 11,	Sept. 16.
Moulton Leather Company, . .	Lynn, . .	50,000	500	100	1892. Dec. 21,	Jan. 6.
National Coin Co.,	Boston, . .	5,000	50	100	1893. Sept. 27,	Oct. 12.
New Bedford Street Transportation Company,	New Bedford, .	25,000	250	100	July 29,	July 31.
New Boston Music Hall, . . .	Boston, . .	200,000	2,000	100	Dec. 30,	Dec. 30.
New England Folding Box Company,	Boston, . .	15,000	150	100	Jan. 6,	Jan. 7.
New England Navigation Company,	Boston, . .	250,000	2,500	100	Jan. 9,	Jan. 14.
New England Provision and Grocery Company,	Boston, . .	10,000	100	100	Feb. 15,	Feb. 21.
Nickerson & Mayo Company, . .	Boston, . .	14,000	140	100	Oct. 2,	Oct. 17.
Nocke Mills,	Fitchburg, . .	300,000	3,000	100	Feb. 16,	Feb. 24.
North Truro Cold Storage Co., . .	Truro, . .	15,000	150	100	Apr. 10,	May 1.
Northampton Paper Box Company, The,	Northampton, .	25,000	250	100	Oct. 31,	Nov. 1.
Norwood Engineering Co., . .	Northampton, .	10,000	100	100	Mar. 21,	Apr. 17.
Oak Hill Hotel Co.,	Bradford, . .	20,000	200	100	1892. Dec. 21,	Jan. 12.
P. H. Carpenter Company, The, .	Southbridge, .	5,000	50	100	1893. June 27,	June 29.
Paige, Carpenter, Colburn Company,	Southbridge, .	30,000	300	100	Jan. 21,	Feb. 7.
Parlor Pride Manufacturing Company, The,	Middleborough,	40,000	400	100	Feb. 7,	Feb. 10.
Pearson Box and Moulding Company,	Boston, . .	5,000	50	100	Apr. 17,	Apr. 17.
Phillips Woolen Company, . .	Adams, . .	50,000	500	100	Jan. 21,	Jan. 23.
Pierce Construction Company, . .	Leominster, .	9,000	90	100	Jan. 9,	Jan. 13.
Pierce Hardware Company, The, .	Taunton, . .	25,000	250	100	Jan. 23,	Jan. 24.
Pilgrim Steamboat Company, . .	Quincy, . .	15,000	150	100	Dec. 18,	Dec. 27.
Pinkham & Willis Company, . .	Worcester, . .	50,000	500	100	Jan. 23,	Jan. 31.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Plymouth Steamboat Company, .	Plymouth, .	\$15,000	150	\$100	1893. Oct. 24.	1893. Nov. 14.
Preston Manufacturing Company, .	Holyoke, . .	5,000	50	100	Jan. 21.	Feb. 2.
Provincetown Cold Storage Co., .	Provincetown, .	15,000	150	100	May 4.	June 2.
Puritan Manufacturing Company, .	Boston, . .	25,000	250	100	Jan. 18.	Jan. 20.
Quincy and Nantasket Steamboat Company,	Boston, . .	25,000	250	100	Nov. 22.	Dec. 1.
Quincy Quarry Company, The, . .	Quincy, . .	175,000	1,750	100	Mar. 17.	May 19.
Quinsigamond Co-operative Baking Company,	Worcester, .	1,000	16	100	Mar. 30.	Apr. 14.
Quinsigamond Co-operative Meat Market,	Worcester, .	3,000	300	10	July 29.	Aug. 17.
R. A. McWhirr Company, The, . .	Fall River, .	60,000	600	100	Apr. 25.	May 9.
R. Y. Russell Printing and Paper Box Company,	Lynn, . .	12,000	120	100	Feb. 3.	Feb. 4.
Reading Masonic Temple [Corporation],	Reading, . .	5,000	50	100	Mar. 9.	Mar. 18.
Recording Instrument Company, .	Boston, . .	5,000	50	100	Mar. 15.	Mar. 17.
Rafter Ripley Company, The, . .	Springfield, .	15,000	150	100	June 10.	June 12.
Riverdale Mills, The,	Great Barrington,	100,000	1,000	100	May 13.	May 16.
Rogers, Osgood Hat Company, . .	Palmer, . .	20,000	200	100	Mar. 10.	June 15.
Royal Manufacturing Company, The,	Boston, . .	16,000	160	100	Dec. 14.	Dec. 20.
S. Blaisdell Jr. Company, The, . .	Chilcopee, . .	5,000	50	100	Nov. 23.	Nov. 24.
S. R. Niles Advertising Agency, The,	Boston, . .	30,000	300	100	May 11.	May 11.
Sander Musical Instrument Company, The,	Boston, . .	30,000	300	100	Mar. 1.	Mar. 2.
Silver Grill Café Company of Boston,	Boston, . .	25,000	250	100	Apr. 27.	May 1.
Spaulding Brothers Company, The, .	Townsend, .	30,000	300	100	Apr. 5.	Apr. 12.
Sphinx Opera Company, The, . .	Boston, . .	4,500	45	100	Mar. 18.	Apr. 4.
Springfield Coil Boiler Company, .	Springfield, .	10,000	100	100	June 24.	July 12.
Springfield Drop Forging Company,	Springfield, .	15,000	150	100	Apr. 24.	May 23.
Standard Button Company, . .	Springfield, .	10,000	100	100	Feb. 9.	Feb. 10.
Standard Oil-Cloth Company, . .	Taunton, . .	50,000	500	100	Apr. 7.	Apr. 8.
Standard Thermometer Company, .	Peabody, . .	125,000	1,250	100	Nov. 28.	Dec. 1.
Standish Worsted Company, . .	Plymouth, .	20,000	200	100	May 11.	May 13.
Studley Instalment Company, . .	Boston, . .	5,000	50	100	Nov. 8.	Nov. 10.
T. Dexter Johnson Company, . .	Boston, . .	6,500	65	100	Jan. 10.	Jan. 17.
T Wharf Fish Market Corporation, .	Boston, . .	13,500	135	100	May 19.	June 2.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Taber Art Company, The, . . .	New Bedford, .	\$300,000	3,000	\$100	1892. Dec. 29,	1893. Jan. 24.
Tarr and Wenson, Limited, . .	Gloucester, .	120,000	1,200	100	1893. Mar. 1,	Mar. 3.
Taunton Dye Works and Bleachery Company,	Taunton, . .	21,000	210	100	Apr. 19,	Apr. 20.
Taunton Herald Company, . . .	Taunton, . .	5,000	50	100	Dec. 23,	Dec. 23.
Teeling Baking Company, The, .	Pittsfield, . .	20,000	200	100	Jan. 14,	Jan. 16.
Thayer Woolen Company, . . .	Oxford, . .	25,000	250	100	June 17,	July 1.
Thomas G. Plant Company, . . .	Lynn, . .	150,000	1,500	100	June 21,	June 29.
Thorp and Martin Co.,	Boston, . .	60,000	600	100	Aug. 26,	Sept. 6.
Travis Bros. Shoe Co.,	Plymouth, .	7,000	70	100	Feb. 10,	Apr. 1.
Tubular Rivet and Stud Company, .	Boston, . .	200,000	2,000	100	Feb. 27,	Feb. 27.
Tuxedo Manufacturing Company, .	Cambridge, .	50,000	500	100	Sept. 2,	Sept. 2.
Underhill Warming & Ventilating Company,	Boston, . .	10,000	100	100	Dec. 16,	Dec. 20.
Union Glue Company, The, . . .	Gloucester, .	6,000	60	100	May 27,	June 5.
United States Automatic Service Company, The,	Boston, . .	25,000	250	100	Sept. 18,	Sept. 23.
Victoria Mills Corporation, The, .	Newburyport, .	75,000	750	100	May 17,	May 18.
Voorhees Electric Company, . . .	Boston, . .	5,000	50	100	June 5,	June 6.
Vose and Cutler Manufacturing Company,	Medway, . .	5,000	50	100	May 27,	June 3.
W. C. Lewis Shoe Company, . . .	Haverhill, .	20,000	200	100	Nov. 16,	Nov. 18.
W. H. Doble Company,	Quincy, . .	20,000	200	100	Jan. 19,	Feb. 2.
W. J. Boynton Baking Company, The,	Groton, . .	10,000	100	100	Mar. 22,	Mar. 25.
Wadsworth, Howland & Co., Incorporated,	Boston, . .	200,000	2,000	100	Jan. 3,	Jan. 5.
Wanoosne Power Company, . . .	Fitchburg, .	20,000	200	100	Oct. 21,	Oct. 30.
Warren Boot and Shoe Company, The,	Boston, . .	125,000	1,250	100	Apr. 10,	Apr. 14.
Warwick Cycle Manufacturing Company,	Springfield, .	200,000	2,000	100	Dec. 5,	Dec. 26.
Waterhouse, Shannon & Monroe (Incorporated),	Boston, . .	25,000	250	100	Mar. 9,	Mar. 10.
Waterman and Bee Corporation, .	Boston, .	6,000	60	100	Mar. 6,	Mar. 13.
Waterman Clothing Company, . .	Franklin, . .	10,000	100	100	July 28,	July 29.
Weir Stove Company,	Taunton, . .	120,000	1,200	100	Dec. 27,	Dec. 28.
Westfield Heating and Plumbing Company,	Westfield, .	5,000	50	100	Aug. 21,	Aug. 25.
Wheeler Express Company, . . .	Marlborough, .	8,000	80	100	Apr. 8,	May 18.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Whitman Manufacturing Company, .	Whitman, . .	\$120,000	1,200	\$100	1893. Apr. 29.	1893. May 5.
Whitney Reed Chair Company, .	Leominster, .	50,000	500	100	Sept. 18,	Sept. 19.
Whittemore-Woodbury Company, .	Boston, . .	6,000	60	100	Apr. 13,	Apr. 13.
Willey Company,	Springfield, .	10,000	100	100	Nov. 18,	Nov. 24.
William H. Keeden Printing Company,	Boston, . .	10,000	100	100	July 17,	Aug. 1.
Williams Table and Lumber Company, The,	Somerville, .	35,000	350	100	Apr. 29,	Apr. 29.
Witherell Shoe Company, . . .	Clinton, . .	5,000	50	100	Feb. 15,	Feb. 23.
Worcester Construction Company, The,	Worcester, .	20,000	200	100	Mar. 15,	Mar. 25.
Worcester Dry Goods Company, The,	Worcester, .	10,000	100	100	July 31,	Aug. 2.
Worcester Envelope Company, .	Worcester, .	38,000	380	100	July 18,	July 24.
Worcester Machine Works, . .	Worcester, .	7,000	70	100	Mar. 23,	Apr. 1.
Worcester Reed Chair Company, .	Gardner, . .	15,000	150	100	May 15,	May 17.
Worcester Thread Company, . .	Clinton, . .	35,000	350	100	Apr. 1,	Apr. 3.
Woronoco Park Association, The, .	Westfield, .	10,000	100	100	July 10,	July 15.
Total, . . . . .	. . . . .	\$10,175,700				

Abstract of CERTIFICATES OF ORGANIZATION as Corporations (continued), under Chapters 40, 115 and 117 of the Public Statutes, Chapter 404, Acts of 1887, Chapter 429, Acts of 1888, and Chapter 421, Acts of 1890.

Advent Christian Church of Whitman, The, <i>a</i>	Whitman, . .	\$10,175,700	-	-	1893. Oct. 30,	1893. Nov. 2.
Agoodas Oh Him,	Worcester, .	-	-	-	July 22,	Aug. 5.
Algonquin Benefit Company, <i>b</i> . .	Boston, . .	-	-	-	Feb. 7,	Feb. 9.
Algonquin Insurance Association, <i>b</i> .	Boston, . .	-	-	-	Aug. 11,	Sept. 1.
Alumni Association of the College of Physicians & Surgeons,	Boston, . .	-	-	-	Sept. 19,	Sept. 19.
Alveus Club, The,	Hull, . . .	2,500	100	\$25	Aug. 8,	Sept. 11.
American Benefit Society, <i>c</i> . . .	Boston, . .	-	-	-	Jan. 3,	Jan. 9.
American Invalid Aid Society, . .	Boston, . .	-	-	-	Jan. 14,	Feb. 3.
Anchor Club Association, . . .	Lynn, . . .	650	26	25	Mar. 18,	May 19.
Ancient Order of Hibernians, Division Number 13, of Uxbridge, .	Uxbridge, .	-	-	-	Apr. 10,	Apr. 24.
Andover Grange No. 183 P. of H., .	Andover, . .	-	-	-	Aug. 17,	Aug. 23.

a Acts of 1887, Chap. 404.*b* Acts of 1890, Chap. 421.*c* Acts of 1888, Chap. 429 and amendments.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Anshi Poland Warsaw, . . .	Boston, . .	-	-	-	1893. Sept. 21,	1893. Oct. 2.
Anti Tenement House League, The,	Boston, . .	-	-	-	Sept. 28,	Oct. 13.
Asbury Camp Meeting Corporation, The,	Hamilton, .	-	-	-	Jan. 9,	May 2.
Associated Cycling Clubs of Boston and Vicinity, The,	Boston, . .	-	-	-	Mar. 9,	Mar. 23.
Baron Hirsch Dispensary and Hos- pital,	Boston, . .	-	-	-	Aug. 24,	Aug. 30.
Bellevue Club, The,	Boston, . .	-	-	-	Sept. 26,	Oct. 11.
Berkshire Club,	North Adams, .	-	-	-	May 27,	June 14.
Beth Eden Baptist Church, <i>a</i> . . .	West Fitchburg,	-	-	-	Aug. 24,	Nov. 1.
Beverly Hospital Corporation, . .	Beverly, . .	-	-	-	June 30,	July 13.
Boston Accident Association, <i>b</i> . .	Boston, . .	-	-	-	July 25,	Aug. 4.
Boston Baptist Hospital, The, . .	Boston, . .	-	-	-	June 5,	Sept. 19.
Boston Bichloride of Gold Club, The,	Boston, . .	-	-	-	May 11,	May 24.
Boston Brother and Sister Dramatic and Operatic Association, The, <i>c</i> .	Boston, . .	-	-	-	1892. Oct. 25,	May 17.
Boston Fencing Club,	Boston, . .	-	-	-	1893. Oct. 9,	Oct. 20.
Boston Hebrew Educational Asso- ciation,	Boston, . .	-	-	-	Feb. 21,	Mar. 13.
Boston Institute Sea-shore Home, .	Boston, . .	\$5,000	200	\$25	Feb. 4,	Feb. 15.
Boston Market Men's Social Club, The,	Boston, . .	-	-	-	1892. Dec. 23,	Jan. 4.
Boston Monthly Meeting of Friends, <i>a</i>	Boston, . .	-	-	-	Dec. 11,	Jan. 10.
Boston Workingmen's Benefit Asso- ciation, <i>c</i>	Boston, . .	-	-	-	1893. Nov. 13,	Dec. 23.
Braintree Baptist Church, The, <i>a</i> .	Braintree, .	-	-	-	Apr. 23,	May 11.
Brereton Club, The,	Boston, . .	-	-	-	Feb. 3,	Feb. 16.
Brighton Evangelical Congregational Church, The, <i>a</i>	Boston, (Brighton), .	-	-	-	1892. Dec. 14,	Jan. 10.
Brookline Universalist Parish, The, .	Brookline, .	-	-	-	1893. Jan. 5,	Jan. 27.
Burnside Social and Literary Club, .	North Attlebor- ough, . . .	-	-	-	1892. Dec. 16,	July 14.
Canadian Union Association, The, <i>c</i>	Holyoke, . .	-	-	-	1893 July 19,	July 31.
Canton Historical Society, The, .	Canton, . .	-	-	-	Apr. 5,	May 29.
Centre Street Baptist Church, <i>a</i> . .	Boston, . .	-	-	-	June 15,	June 16.
Charles River Athletic Association, .	Boston, . .	-	-	-	Mar. 27,	Apr. 12.

a Acts of 1887, Chap. 404.*b* Acts of 1890, Chap. 421.*c* Acts of 1888, Chap. 429 and amendments.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Charlesbank Social and Athletic Club, The,	Boston, . . .	-	-	-	1893. Nov. 1.	1893. Nov. 11.
Chelmsford Odd Fellows Building Association,	Chelmsford, . .	-	-	-	Apr. 15,	May 16.
Chelsea Veteran Firemen's Association, The,	Chelsea, . . .	-	-	-	1892. Nov. 28,	Jan. 4.
Cheverus School Corporation, . . .	Boston, . . .	-	-	-	1893. Apr. 28,	May 1.
Church of Christ, Scientist, of New Bedford,	New Bedford, .	-	-	-	Aug. 30,	Sept. 2.
Cliftondale Associates, The, . . .	Saugus, . . .	-	-	-	1892. Oct. 22,	May 22.
Clinton-Lancaster Athletic Association, The,	Clinton, . . .	-	-	-	1893. Dec. 6,	Dec. 12.
Columbia Club Corporation, . . .	New Bedford, .	-	-	-	May 29,	June 9.
Commercial Club of Brockton, . . .	Brockton, . . .	-	-	-	Mar. 3,	Mar. 13.
Congregation Adas Israel of Fall River,	Fall River, . .	-	-	-	Oct. 16,	Oct. 26.
Congregation Ahavth Eseral, . . .	Chelsea, . . .	-	-	-	Aug. 21,	Aug. 23.
Congregation Amuna Sedek Nusuch Ari,	Boston, . . .	-	-	-	May 6,	May 22.
Congregation of "Ohel Jacob", The,	Boston, . . .	-	-	-	1892. Jan. 18,	Jan. 21.
Danvers Historical Society, The, . .	Danvers, . . .	-	-	-	Sept. 19,	Jan. 5.
Delmonico Club, The,	Boston, . . .	-	-	-	1893. Oct. 10,	Oct. 28.
Dennis Christian Endeavor Corporation, The,	Dennis, . . .	-	-	-	Sept. 5,	Sept. 25.
Deutscher Frauen Huelld Verein von Boston or German Ladies Aid Society of Boston,	Boston, . . .	-	-	-	Oct. 18,	Nov. 10.
Dorchester Review Club, The, . . .	Boston, . . .	-	-	-	Jan. 2,	Jan. 17.
Dorchester Woman's Club, The, . .	Boston, . . .	-	-	-	Feb. 10,	Feb. 14.
Eastern Massachusetts Past Chancellor's Association,	Boston, . . .	-	-	-	Mar. 24,	Apr. 10.
Easton Fish and Game Association,	Easton, . . .	-	-	-	1892. Dec. 29,	Jan. 13.
Elks Building Association, The, . .	Lawrence, . .	\$20,000	800	\$25	1893. Mar. 10,	May 22.
Elks Club of Lowell, The,	Lowell, . . .	-	-	-	May 18,	June 29.
Elm Mutual Benefit Society, The, a .	Chelsea, . . .	-	-	-	Dec. 26,	Dec. 30.
Elsmere Association of Lynn, . . .	Lynn, . . .	-	-	-	Apr. 4,	Apr. 21.
Equitable Accident Insurance Association, The, b	Boston, . . .	-	-	-	May 13,	May 23.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Essex County Club,	Manchester, .	\$12,500	125	\$100	1893. Jan. 19,	1893. Jan. 25.
Essex County Helping Hand Society, Number One, The,	Lynn, . .	-	-	-	July 8,	Aug. 14.
Eureka Club,	New Bedford, .	1,500	15	100	July 26,	Aug. 26.
Eurydies Club,	Lakeville, .	1,300	13	100	1892. Dec. 27,	Feb. 13.
Fairhaven Veteran Firemen's Association,	Fairhaven, .	-	-	-	1893. July 20,	Aug. 11.
Fall River Deaconess Home, The, .	Fall River, .	-	-	-	Jan. 20,	Mar. 8.
Farragut Social and Athletic Club, The,	Boston, . .	-	-	-	Sept. 25,	Dec. 9.
Father Mathew Catholic Total Abstinence Society of Peabody, Massachusetts,	Peabody, . .	-	-	-	Apr. 4,	May 20.
Finn Evangelical Lutheran Society of Fitchburg, Mass., The, a . . .	Fitchburg, .	-	-	-	Oct. 2,	Oct. 26.
First Baptist Church, Medford, Massachusetts, a	Medford, . .	-	-	-	June 26,	June 27.
First Congregational Church in Abington, Massachusetts, The, a . . .	Abington, . .	-	-	-	Dec. 7,	Dec. 27.
First Portuguese Methodist Episcopal Church of New Bedford, Mass., a .	New Bedford, .	-	-	-	June 1,	July 26.
First Presbyterian Church of Worcester, Mass., a	Worcester, .	-	-	-	Apr. 12,	May 2.
First Spiritualist Ladies Aid Society of Springfield, The,	Springfield, .	-	-	-	Apr. 24,	May 29.
First Spiritualist Society of Fitchburg, Massachusetts, The,	Fitchburg, .	-	-	-	Dec. 22,	Dec. 27.
Franco-American Union, b	Fall River, .	-	-	-	May 2,	May 24.
Gambrinus Mutual Aid Society of Boston, b	Boston, . .	-	-	-	Oct. 10,	Oct. 30.
Gathering of Israel,	Pittsfield, . .	-	-	-	Nov. 28,	Dec. 29.
German Lutheran Church in Greenfield, The, a	Greenfield, .	-	-	-	Apr. 11,	Aug. 10.
German Reformed Church of Holyoke, The,	Holyoke, . .	-	-	-	June 30,	Aug. 5.
Germania Club of Chelsea, The, .	Chelsea, . .	10,000	1,000	10	Oct. 11,	Dec. 2.
Glendon Club,	Everett, . .	-	-	-	Mar. 17,	Apr. 5.
Globe Life and Disability Association, b	Boston, . .	-	-	-	Apr. 10,	Apr. 28.
Golden Cross of Messina, The, b .	Boston, . .	-	-	-	Nov. 1,	Nov. 13.
Governor Thomas Dudley Family Association, The,	Boston, . .	-	-	-	Oct. 17,	Dec. 30.

a Acts of 1887, Chap. 404.

b Acts of 1888, Chap. 429 and amendments.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Grange Hall Association of Millis, Mass.,	Millis,	-	-	-	1893. Apr. 27,	1893. May 11.
Grass River Outing Club, The,	Springfield,	-	-	-	July 8,	July 14.
Greenfield Young Men's Christian Association, The,	Greenfield,	-	-	-	Jan. 6,	Feb. 16.
Gregg Genealogy Company,	Boston,	\$500	50	\$10	May 6,	May 18.
Harvard Improvement Association (Incorporated) of Dorchester,	Boston,	-	-	-	Jan. 14,	Jan. 21.
Haverhill Gazette Athletic Association, The,	Haverhill,	1,000	100	10	May 26,	June 7.
Hazlewood Universalist Parish of Hyde Park, The,	Hyde Park,	-	-	-	Jan. 16,	Feb. 8.
Hogan Association of Brockton,	Brockton,	-	-	-	May 24,	June 13.
Holyoke St. John Baptist Association, The, &	Holyoke,	-	-	-	1892. Dec. 5,	Jan. 10.
Holyoke Turn-Verein,	Holyoke,	-	-	-	Dec. 21,	Jan. 5.
Holyoke Ward Two Independent Club,	Holyoke,	-	-	-	1893. Mar. 31,	Apr. 20.
Independent Order of The Daughters of America, The,	Marlborough,	-	-	-	Feb. 20,	Mar. 22.
Inman Square Baptist Church, The,	Cambridge,	-	-	-	May 22,	May 29.
International Industrial and Educational Association, The,	Boston,	-	-	-	Apr. 8,	May 2.
Island Hospital and Dispensary, The,	Boston,	-	-	-	Aug. 30,	Sept. 1.
Israel Brotherhood of Lowell, Massachusetts, The, &	Lowell,	-	-	-	Mar. 1,	Apr. 10.
Italian Fruit Dealers' Association, &	Boston,	-	-	-	1892. Aug. 8,	Jan. 23.
Italian Mechanics Mutual Relief and Benevolent Society of Quincy, Mass., The, &	Quincy,	-	-	-	1893. Feb. 22,	May 26.
Italian Mutual Relief and Beneficial Society, St. Anthony's, &	Boston,	-	-	-	June 23,	June 30.
Italian Mutual Relief Protective Society, St. Mary Seven Dolors, &	Boston,	-	-	-	July 10,	July 14.
Italian Mutual Relief Society of Mar-sico Nuevo Workmen, &	Boston,	-	-	-	Jan. 12,	Feb. 2.
Knights of St. Peter, &	Southbridge,	-	-	-	1892. Feb. 8,	Mar. 1.
Kurland Brotherhood, &	Boston,	-	-	-	1893. Feb. 15,	May 17.
Ladies Benevolent Society of North-field Farms, The,	Northfield,	-	-	-	Mar. 16,	May 12.
Ladies Spiritual Union of Haverhill and Bradford,	Haverhill,	-	-	-	Mar. 7,	Apr. 5.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Lawrence Hebrew Association, .	Lawrence, .	-	-	-	1893. June 28,	1893. July 26.
Lawrence Loom Fixers Association, <i>a</i>	Lawrence, .	-	-	-	Aug. 31,	Sept. 1.
Lincoln Club of Lynn, . . .	Lynn, . . .	-	-	-	Jan. 19,	Feb. 18.
Lowell Cricket and Athletic Association, The,	Dracut, . . .	-	-	-	1892. Nov. 3,	Jan. 28.
Lowell Cycle Club,	Lowell, . . .	-	-	-	1893. Jan. 3,	Feb. 6.
Magee Furnace Co. Mutual Benefit Association, <i>b</i>	Chelsea, . . .	-	-	-	1892. Dec. 5,	Feb. 27.
Malden Bicycle Club,	Malden, . . .	-	-	-	1893. Mar. 18,	Mar. 30.
Maplewood Athletic and Musical Association, The,	Malden, . . .	\$1,000	100	\$10	1892. Nov. 15,	Jan. 27.
Marlborough Young Men's Christian Association,	Marlborough, .	-	-	-	Dec. 14,	Feb. 1.
Masonic Fraternity of Worcester, Trustees of the,	Worcester, .	-	-	-	1893. Apr. 4,	May 3.
Massachusetts Highway Association,	Boston, . . .	-	-	-	May 9,	Aug. 2.
Massachusetts Lying-In Hospital, .	Boston, . . .	-	-	-	June 29,	July 7.
Massachusetts Masonic Life Association, <i>c</i>	Springfield, .	-	-	-	June 13,	June 19.
Massachusetts Maternity and Foundling Hospital Corporation, . .	Boston, . . .	-	-	-	Nov. 24,	Nov. 29.
Massachusetts Mutual Protective Association, <i>c</i>	Boston, . . .	-	-	-	Nov. 4,	Nov. 13.
Massachusetts Portuguese Benevolent Society, <i>b</i>	Boston, . . .	-	-	-	Nov. 6,	Nov. 7.
Massachusetts Society of Colonial Dames of America,	Boston, . . .	-	-	-	Feb. 21,	Apr. 13.
Massachusetts Woman Suffrage Association, The,	Boston, . . .	-	-	-	Feb. 3,	Mar. 17.
Master Builders' Association of Salem, Mass.,	Salem, . . .	5,000	500	10	June 30,	July 1.
Maugus Corporation,	Wellesley, .	4,000	80	50	Nov. 18,	Nov. 27.
Medico-Chirurgical Society of Massachusetts, The,	Boston, . . .	-	-	-	Jan. 19,	Feb. 15.
Melrose Hospital Association, . .	Melrose, . . .	-	-	-	July 28,	Aug. 31.
Men's Mutual Benefit Association of the Fourth Presbyterian Church, The, <i>b</i>	So. Boston, .	-	-	-	Jan. 26,	Nov. 1.
Merchants' Club,	New Bedford, .	-	-	-	Oct. 6,	Oct. 10.
Meretz Relief Association, . . .	Boston, . . .	-	-	-	Nov. 6,	Nov. 15.

a And Acts of 1888, Chap. 134.*b* Acts of 1888, Chap. 429 and amendments.*c* Acts of 1890, Chap. 421.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Methuen Club,	Methuen, . .	-	-	-	1892. Dec. 21,	1893. Jan. 12.
Minot Club, The,	Boston, . .	-	-	-	1893. Dec. 9,	Dec. 30.
Montvale Congregational Church Corporation, The, &	Woburn, . .	-	-	-	Mar. 24,	Nov. 6.
Mt. Washington Co-operative Bank, The,	Boston, . .	b \$1,000,000	-	c \$200	May 31,	June 20.
Mutual Relief and Benevolent Society of St. Mary's Auxiliary of Christians, &	Boston, . .	-	-	-	May 15,	June 8.
Mystic-Side Congregational Church of Everett, The, &	Everett, . .	-	-	-	Mar. 29,	Apr. 10.
Nanking University, China, Trustees of, The,	Boston, . .	-	-	-	July 24,	Sept. 2.
New Bedford Band,	New Bedford, .	-	-	-	July 7,	July 26.
New Bedford Teachers' Benefit Association, &	New Bedford, .	-	-	-	1892. Oct. 13,	June 21.
New Bedford Turkish Bath and Athletic Club Corporation, The,	New Bedford, .	-	-	-	1893. Mar. 25,	Apr. 22.
New England Department of the Church Temperance Society, The,	Boston, . .	-	-	-	Mar. 13,	Mar. 25.
New England Theosophical Corporation,	Boston, . .	-	-	-	Nov. 17,	Nov. 23.
Newburyport Homeopathic Hospital, The,	Newburyport, .	-	-	-	July 8,	July 26.
Newton Veteran Firemen's Association,	Newton, . .	-	-	-	1892. Mar. 18,	Apr. 4.
North Scituate Library Association, &	Scituate, . .	-	-	-	1893. Apr. 28,	May 2.
North Shore Casino,	Revere, . .	-	-	-	May 25,	July 12.
Norwood Turnverein,	Norwood, . .	-	-	-	1892. Dec. 29,	Mar. 20.
Olympic Base Ball Club, Incorporated, The,	New Bedford, .	-	-	-	1893. July 10,	July 12.
Oniset Wigwam Co-workers, The,	Wareham, . .	-	-	-	Oct. 20,	Oct. 25.
Order of Legion of Columbus, The, &	Boston, . .	-	-	-	1892. Dec. 28,	Jan. 4.
Oxford, The,	Chicopee, . .	-	-	-	Nov. 21,	Jan. 2.
Palmer Masonic Hall Association,	Palmer, . .	1,200	48	25	1893. July 1,	July 26.
Parish of Saint Luke's Church in Allston, &	Boston, . .	-	-	-	Apr. 10,	Apr. 20.
Parochial School Association of Our Lady, The,	Newton, . .	-	-	-	Jan. 19,	Feb. 8.

a Acts of 1837, Chap. 404.

d Acts of 1888, Chap. 429 and amendments.

b Limit.

e P. S. Chap. 106, Sect. 21, and Chap. 40, Sect. 16.

c Ultimate Value.

Certificates of Organization, etc.—Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Peabody Ladies Parsonage Society, .	Peabody, . .	-	-	-	1893. Dec. 18,	1893. Dec. 27.
Pembroke Club, The,	Boston, . .	-	-	-	May 31,	June 8.
Polish Lithuanian Club, . . .	Boston, . .	-	-	-	June 20,	Aug. 5.
Portuguese Union Benevolent Society, <i>a</i>	Boston, . .	-	-	-	Feb. 28,	Mar. 6.
Pride of Israel of Ansha Asheahok, .	Boston, . .	-	-	-	Apr. 22,	May 13.
Prince of Naples Benevolent Society, <i>a</i>	Boston, . .	-	-	-	Aug. 21,	Aug. 26.
Prospect Club, The,	Lynn, . .	-	-	-	Sept. 1,	Sept. 23.
Provision Clerks' Benefit Association of New Bedford, The, <i>a</i>	New Bedford, .	-	-	-	Aug. 1,	Aug. 22.
Psychical Research Camp Meeting Association, The,	Montague, .	\$30,000	3,000	\$10	July 22,	July 26.
Quincy Historical Society, . . .	Quincy, . .	-	-	-	Oct. 16,	Nov. 15.
Randolph Athletic Association, The,	Randolph, .	-	-	-	Apr. 18,	May 27.
Reading Home for Aged Women, .	Reading, . .	-	-	-	Oct. 23,	Nov. 11.
Reading Woman's Club,	Reading, . .	-	-	-	Nov. 3,	Nov. 14.
Reading Young Men's Christian Association,	Reading, . .	-	-	-	Nov. 20,	Nov. 24.
Red Star Relief Society, The, <i>a</i> . .	Orleans, . .	-	-	-	Jan. 11,	Feb. 2.
Resolute Social Club, The, . . .	Boston, . .	-	-	-	Apr. 17,	May 15.
Riverdale Casino,	Brookline, .	-	-	-	Jan. 14,	Jan. 31.
Roanoke Social and Athletic Club of Boston,	Boston, . .	-	-	-	Oct. 26,	Nov. 15.
Roxbury Mutual Society, The, . .	Boston, . .	-	-	-	Feb. 14,	Mar. 3.
Saint Joseph's School Association of Haverhill,	Haverhill, .	-	-	-	Nov. 2,	Dec. 8.
Saint Mark's Parish, Foxborough, .	Foxborough, .	-	-	-	1892. Dec. 6,	Jan. 3.
Saint Omer Hospital Corporation, .	Boston, . .	-	-	-	1893. Nov. 24,	Nov. 29.
Saint Peter's Parish, Springfield, .	Springfield, .	-	-	-	Nov. 29,	Dec. 12.
Saturday Night Club of Hyannis, Incorporated, The,	Barnstable, .	-	-	-	July 8,	Aug. 1.
Second Congregational Church of Attleborough, Massachusetts, The, <i>b</i>	Attleborough, .	-	-	-	Feb. 17,	Mar. 1.
Second Congregational Society of Blandford,	Blandford, .	-	-	-	Mar. 16,	May 2.
Select Household, Independent Household Associates, <i>a</i>	Fall River, .	-	-	-	Dec. 18,	Dec. 30.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Per Value of Shares.	Date of Organization.	Date of Charter.
Sharpshooters Association of the Worcester Light Infantry, The, .	Worcester, .	-	-	-	1892. Dec. 14,	1893. Jan. 24.
Shell Literary Association, . .	Boston, . .	-	-	-	1893. May 2,	June 26.
Societa Unione e Fratellanza Italiana of Springfield, Mass., (Italian Brotherly Union Society of Springfield, Mass.,)	Springfield, .	-	-	-	Jan. 17,	Feb. 1.
Society for the Relief of the Sick Poor of Roxbury, The,	Boston, . .	-	-	-	Mar. 29,	Apr. 22.
Society of Colonial Wars in the Commonwealth of Massachusetts, .	Boston, . .	-	-	-	Apr. 15,	Apr. 29.
Society of the Disciples of Christ of Everett, The,	Everett, . .	-	-	-	Nov. 15,	Nov. 22.
Somerville Hospital Ladies Aid Association, The,	Somerville, .	-	-	-	1892. Dec. 28,	Feb. 11.
Sons of Boston,	Boston, . .	-	-	-	1893 Feb. 17,	Mar. 2.
South Acton Congregational Church, The, a	South Acton, .	-	-	-	Aug. 15,	Aug. 22.
South End Dispensary and Hospital, The,	Boston, . .	-	-	-	Aug. 16,	Sept. 19.
Spiritual Vidette Association No. 1, The,	Lynn, . .	-	-	-	May 8,	May 26.
Springfield Base Ball Club, . .	Springfield, .	\$3,000	120	\$25	Apr. 24,	May 1.
Springfield Masonic Club, . . .	Springfield, .	-	-	-	June 1,	June 14.
Springfield Police Relief Association of Springfield, Massachusetts, The, b	Springfield, .	-	-	-	Feb. 6,	Feb. 17.
Squantum Yacht Club,	Quincy, . .	-	-	-	Mar. 18,	Apr. 10.
St. Joseph's School Association of Springfield, Mass., The,	Springfield, .	-	-	-	Aug. 14,	Aug. 19.
St. Joseph's Temperance Association of Lynn,	Lynn, . .	-	-	-	Apr. 13,	Sept. 8.
St. Lucas German Evangelical Lutheran Society,	Dedham, . .	-	-	-	May 12,	July 8.
St. Mark's Evangelical Lutheran Church,	Boston, . .	-	-	-	Mar. 1,	June 23.
St. Michael's School Association of Northampton,	Northampton, .	-	-	-	Nov. 13,	Nov. 28.
St. Patrick's Total Abstinence Society of Hinesdale,	Hinesdale, . .	-	-	-	Mar. 30,	Apr. 27.
St. Peter's Catholic Total Abstinence and Literary Society of Dorchester, Massachusetts, The,	Boston, . .	-	-	-	Apr. 21,	May 22.
State Council of Massachusetts Order of United American Mechanics, b .	Boston, . .	-	-	-	Mar. 8,	May 27.

a Acts of 1887, Chap. 404.

b Acts of 1888, Chap. 429 and amendments.

Certificates of Organization, etc. — Continued.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Stow Grange No. 103, Patrons of Husbandry,	Stow,	-	-	-	1893. Sept. 5,	1893. Oct. 5.
Suffolk Athletic Club,	Boston,	-	-	-	May 10,	June 8.
Supreme Assembly of the Order of the Sons and Daughters of the Maritime Provinces, <i>a</i>	Brookton,	-	-	-	Aug. 19,	Nov. 16.
Supreme Lodge of the Order of Fraternity, The, <i>a</i>	Boston,	-	-	-	Feb. 8,	Feb. 28.
Swampscott Woman's Christian Temperance Union,	Swampscott,	-	-	-	Apr. 28,	Nov. 13.
Swedish Evangelical Congregational Church of Fitchburg, Mass., The, <i>b</i>	Fitchburg,	-	-	-	Feb. 7,	Feb. 13.
Swedish Evangelical Congregational Church of Rockport, The,	Rockport,	\$1,200	120	\$10	May 6,	Aug. 6.
Swedish Evangelical Lutheran Augustana Church, The, <i>b</i>	Cambridge,	-	-	-	July 13,	July 26.
Swedish Evangelical Lutheran Church in Everett, <i>b</i>	Everett,	-	-	-	June 15,	June 27.
Swedish Evangelical Lutheran Church in Woburn, Mass., The,	Woburn,	-	-	-	Sept. 1,	Sept. 6.
Swedish Evangelical Lutheran Church of Orange, <i>b</i>	Orange,	-	-	-	Mar. 2,	Mar. 16.
Swedish Evangelical Lutheran Gustavus Adolphus Church of Millville, <i>b</i>	Blackstone,	-	-	-	Sept. 16,	Sept. 25.
Swedish Mutual Relief Society Scandia, <i>a</i>	Orange,	-	-	-	Apr. 19,	May 11.
Sykes Primitive Methodist Church, <i>b</i>	Fall River,	-	-	-	Oct. 6,	Oct. 11.
Tabernacle Primitive Methodist Church of Quincy, Massachusetts, The,	Quincy,	-	-	-	Feb. 15,	Mar. 8.
Teachers' Annuity Guild, The, <i>a</i>	Boston,	-	-	-	Mar. 25,	Apr. 21.
Temperance Reform League and The American Society for the Study and Care of Inebriety, The,	Boston,	-	-	-	Dec. 29,	Dec. 30.
Union Chapel of Point Independence, The,	Wareham,	-	-	-	Sept. 23,	Nov. 25.
Union Evangelical Church, <i>b</i>	Palmer,	-	-	-	Feb. 9,	Feb. 23.
Union Glee Club,	Rockland,	-	-	-	Sept. 12,	Dec. 12.
Victor Athletic Company,	Chicopee,	3,000	300	10	May 12,	July 10.
Volunteer Library Association, The,	Wakefield,	700	70	10	July 24,	Sept. 11.
Wakefield Historical Society, The,	Wakefield,	-	-	-	Apr. 10,	May 5.
Wales Home for Aged Women, The,	Brookton,	-	-	-	May 4,	May 11.
Ward Hill Church of Christ, <i>b</i>	Bradford (Ward Hill),	-	-	-	Sept. 8,	Sept. 25.

a Acts of 1888, Chap. 429 and amendments.*b* Acts of 1887, Chap. 404.

Certificates of Organization, etc. — Concluded.

NAME OF CORPORATION.	Where Located.	Capital Stock.	No. of Shares.	Par Value of Shares.	Date of Organization.	Date of Charter.
Wayland Canoe Club, The, . . .	Wayland, . .	\$1,000	40	\$25	1893. June 6,	1893. June 19.
West Falmouth Library, a . . .	West Falmouth,	-	-	-	July 26,	Aug. 3.
West Gloucester Trinitarian Congregational Church, The, b . . .	Gloucester, .	-	-	-	July 12,	Aug. 26.
West Somerville Baptist Church, b .	Somerville, .	-	-	-	Mar. 10,	Mar. 29.
West Tisbury Free Public Library, a	West Tisbury, .	-	-	-	Feb. 4,	Mar. 29.
Westport Grange No. 181, Patrons of Husbandry,	Westport, . .	-	-	-	May 15,	Aug. 4.
Whitman Club, The,	Whitman, . .	-	-	-	Aug. 18,	Sept. 7.
Winchester Co-operative Bank, .	Winchester, .	c 1,000,000	-	d 200	Nov. 2,	Nov. 13.
Winnisimmet Cycle Club, The, . .	Chelsea, . .	-	-	-	1892. Dec. 24,	Mar. 29.
Womans' Foreign Missionary Society of the Yearly Meeting of Friends for New England, The,	Lynn, . .	-	-	-	Aug. 16,	Jan. 18.
Woodbury Genealogical Society, The,	Salem, . .	-	-	-	1893. May 30,	June 23.
Worcester Boys' Club,	Worcester, .	-	-	-	May 25,	May 29.
Workmen's Benefit Association, The, e	Boston, . .	-	-	-	June 15,	June 23.
World Accident Insurance Company, f	Boston, . .	-	-	-	Aug 21,	Sept. 2.
Young Men's Christian Association of Chicopee, Massachusetts, The, .	Chicopee, . .	-	-	-	Apr. 10,	May 22.
Young Men's Christian Association of Gloucester, Mass.,	Gloucester, .	-	-	-	Feb. 6,	Apr. 10.
Young Men's Italian Catholic and Mutual Benefit Society of Saint Antonio of Padova, e	Boston, . .	-	-	-	July 25,	July 31.
Young People's Christian Union of the Universalist Church, Trustees of the,	Boston, . .	-	-	-	Mar. 10,	Apr. 22.
484 corporations, 249 with capital, 235 without capital,	Total, . .	\$12,380,750				

a P. S., Chap. 106, Sect. 21 and Chap. 40, Sect. 16.

b Acts of 1887, Chap. 404.

c Limit.

d Ultimate value.

e Acts of 1888, Chap. 429 and amendments.

f Acts of 1890, Chap. 421.

Abstract of Articles of Association for ORGANIZATION AS STREET RAILWAY CORPORATIONS, under Chapter 113 of the Public Statutes.

NAME OF CORPORATION.	Location and Extent.	Capital Stock.	No. of Shares.	Par Value of Shares.	Amount of Capital Paid in.	Gauge.	Length.	Per Cent. of Capital Paid in.	Cities and Towns Agreeing thereto.	Date of Certificate of Directors.	Date of Charter.
Brintree Street Railway Company, The.	Town of Brintree.	\$25,000	250	\$100	\$2,500	4 ft. 8½ in.	7 miles.	10 per ct.	Town of Brintree.	1890. Mar. 3.	1893. Sept. 13.
Clinton Street Railway Company, The.	Town of Clinton.	30,000	300	100	3,000	4 ft. 8½ in.	3 miles.	10 per ct.	Town of Clinton.	1893. Mar. 31.	Apr. 26.
Dartmouth and Westport Street Railway Company.	Towns of Dartmouth and Westport.	100,000	1,000	100	10,000	4 ft. 8½ in.	11 miles.	10 per ct.	Towns of Dartmouth and Westport.	Westport, Feb. 3. Dartmouth, Mar. 6.	Mar. 10.
Newtonville and Watertown Street Railway Company.	Newtonville in City of Newton and Town of Watertown.	50,000	500	100	5,000	4 ft. 8½ in.	2 miles.	10 per ct.	City of Newton and town of Watertown.	Newton, May 9. Watertown, May 4.	May 29.
Norfolk Suburban Street Railway Company.	Towns of Dedham and Hyde Park and City of Boston.	75,000	750	100	7,500	4 ft. 8½ in.	7½ miles.	10 per ct.	Towns of Dedham and Hyde Park and City of Boston.	Dedham, Mar. 2. Hyde Park, Mar. 3. Boston, June 3.	June 27.
5 Corporations.	.	\$280,000	-	-	\$28,000						

Abstract of CERTIFICATES OF PAYMENT OF CAPITAL, under Sections 46 and 48 of Chapter 106 of the Public Statutes.

NAME OF CORPORATION.	When Filed.	When Incorporated.	How Incorporated.	Capital.	Invested (or voted) in Real Estate.	Invested (or voted) in Per. Est.	Cash.	Whether filed under Secs. 46 or 48 of Ch. 106, P. S.
A. C. Dutton Lumber Company,	1893. Nov. 17,	1893. Nov. 13,	P. S. ch. 106,	\$35,000	-	-	\$35,000	Sect. 46.
A. W. Eaton Paper Company,	Apr. 1,	Jan. 24,	"	12,000	-	-	12,000	" 46.
A. W. Strauss Paint and Varnish Company,	Dec. 22,	Dec. 21,	"	10,000	-	-	10,000	" 46.
Adams & Odell, Incorporated,	Apr. 17,	Apr. 17,	"	10,000	-	-	10,000	" 46.
Adelphi Rink Corporation,	June 23,	Dec. 15,	"	5,500	-	-	5,500	" 46.
Alcazar Music Hall Company, The,	Oct. 17,	Oct. 5,	"	150,000	-	-	150,000	" 46.
Allen Fan Company,	Feb. 2,	July 28,	"	20,000	-	-	20,000	" 46.
Allen Lane Company,	Dec. 30,	Dec. 18,	"	100,000	-	-	100,000	" 46.
American Bedstead Company, The,	Jan. 2,	Dec. 14,	"	6,000	-	\$4,500	1,500	" 48.
American Gospel Publishing Society, The,	Apr. 5,	Apr. 5,	"	5,000	-	2,165	2,835	" 48.
Arthur C. King Company,	July 20,	July 12,	"	7,000	-	6,300	700	" 46.
Atlantic News Company,	Dec. 21,	Dec. 21,	"	10,000	-	a 10,000	-	" 48.
Atlantic Novelty Manufacturing Company,	May 3,	Apr. 25,	"	5,100	-	2,100	3,000	" 48.
Atlas Brokerage Company, The,	July 12,	July 8,	"	1,000	-	-	1,000	" 46.
B. H. Woodsum Company,	Jan. 27,	Jan. 23,	"	15,000	-	b 15,000	-	" 48.
Baker-Hunnewell Co.,	May 22,	May 2,	"	30,000	-	-	30,000	" 46.

a And \$1,200 additional to offset note of like amount assumed by the corporation.

b And \$4,253.29 additional.

Certificates of Payment of Capital, etc. — Continued.

NAME OF CORPORATION.	When Filled.	When Incorporated.	How Incorporated.	Capital.	Invested (or voted) in Real Estate.	Invested (or voted) in Per. Est.	Cash.	Whether filed under Sects. 46 or 48 of Ch. 106, P. S.
Barbour Stockwell Company,	1893. July 27,	1893. May 27,	P. S. ch. 106,	\$100,000	\$75,000	a \$25,800	\$1,200	Sect. 48.
Beech and Clarridge Company,	June 12,	June 9,	"	60,000	-	39,740	20,260	" 48.
Beattie Zinc Works Company,	Jan. 20,	Jan. 12,	"	10,000	-	5,000	5,000	" 48.
Bent Brothers Company,	Mar. 4,	Feb. 24,	"	70,000	20,000	15,000	35,000	" 48.
Beoll Company, The,	July 29,	July 20,	"	300,000	-	-	300,000	" 46.
Berlin Falls Fibre Company, The,	Sept. 7,	June 16,	"	400,000	b 400,000	-	-	" 48.
Boston Dry Goods Company,	Dec. 30,	Dec. 18,	"	200,000	-	-	200,000	" 46.
Boston Enterprise Manufacturing Company, The,	June 21,	June 20,	"	20,000	c 2,000	16,000	2,000	" 48.
Boston Gore and Web Manufacturing Company,	Dec. 22,	Nov. 16,	"	20,000	-	-	20,000	" 46.
Boston Ice Company, The,	Apr. 28,	Apr. 18,	"	300,000	-	264,985	35,015	" 48.
Boston Lunch Company,	May 10,	Nov. 16,	"	5,000	-	5,000	-	" 46.
Boston Mirror Company,	Jan. 17,	Jan. 11,	"	100,000	-	-	100,000	" 46.
Boston Oregon Mast Company,	Dec. 19,	Dec. 19,	"	80,000	-	30,000	-	" 48.
Boston Plate and Window Glass Company,	Jan. 17,	Jan. 11,	"	500,000	-	-	500,000	" 46.
Boston Specialty and Toy Company,	May 28,	May 20,	"	6,000	-	5,554	446	" 48.
Brown Electric Company,	Mar. 16,	Dec. 31,	"	10,000	-	-	10,000	" 46.
Burke Heel Company,	July 11,	July 8,	"	15,000	4,575	8,805	1,620	" 48.
Burtworth Carpet Company,	Dec. 27,	Dec. 11,	"	6,000	-	-	6,000	" 46.
Butchers Rendering Association, Co-operative,	Aug. 17,	July 27,	"	3,000	-	1,200	1,800	" 48.

C. F. Paige & Co., Incorporated,	Apr. 18,	"	"	12,000	-	-	12,000	"	46.
Cambridge Safety Vault Co.,	June 24,	"	"	20,000	-	19,618	387	"	46.
Carew Freestone Company, The,	Jan. 13,	"	"	130,000	c 61,000	d 69,000	-	"	48.
Carpenter-Morton Company,	Jan. 3,	"	"	100,000	-	100,000	-	"	48.
Century Stove Company,	Jan. 6,	"	"	14,000	-	-	14,000	"	46.
Charles E. Harwood Company,	Jan. 2,	"	"	76,000	38,000	24,500	2,500	"	48.
Charles J. Jager Company,	Dec. 2,	"	"	16,000	-	-	16,000	"	46.
Charles Wing Company, The,	Nov. 20,	"	"	60,000	-	60,000	-	"	48.
Columbia Spinning Company,	Nov. 13,	"	"	500,000	500,000	with E. E.	-	"	46.
Connecticut Steam Stone Company, The,	May 3,	"	"	10,000	-	e 10,000	-	"	48.
Curtis and Pope Lumber Company,	Jan. 24,	"	"	140,000	-	138,198	3,802	"	48.
Danversport Rubber Company, The,	June 30,	"	"	10,000	f 5,000	4,000	1,000	"	48.
Day and Jobson Company, The,	Aug. 12,	"	"	24,000	-	-	24,000	"	46.
Donahoe's Magazine Company,	May 3,	"	"	20,000	-	20,000	-	"	48.
Drivers Union Ice Company,	Apr. 20,	"	"	100,000	66,500	40,500	-	"	48.
Dudley Feed Mills Company, The,	Aug. 10,	"	"	20,000	-	16,259	4,741	"	48.
E. A. Whitney Company,	Aug. 22,	"	"	35,000	-	-	35,000	"	46.
E. C. Manufacturing Company,	Nov. 14,	"	"	20,000	c 7,000	12,200	800	"	48.
E. D. Jones and Sons Company,	May 2,	"	"	60,000	33,000	25,596	1,406	"	48.
E. G. Higgins Co.,	Feb. 21,	"	"	20,000	-	-	20,000	"	46.
Edes Manufacturing Company,	Sept. 30,	"	"	25,000	6,000	17,300	1,700	"	48.

a And \$119,400 additional; \$111,333 of which is to offset encumbrances.

d And \$12,533.27 additional to offset liabilities assumed by the corporation.

b And \$95,000 additional.

e And \$2,250 additional.

c Equity in.

f And \$5,000 additional to offset mortgage.

Certificates of Payment of Capital, etc. — Continued.

NAME OF CORPORATION.	When Filed.	When Incorporated.	How Incorporated.	Capital.	Invested (or voted) in Real Estate.	Invested (or voted) in Per. Est.	Cash.	Whether filed under Sects. 46 or 48 of Ch. 106, P. S.
Every Saturday Publishing Company,	1893. June 10.	1893. May 18.	P. S. ch. 106.	\$10,000	-	-	\$10,000	Sect. 46.
Excelsior Cutlery Company,	Dec. 28.	May 26.	"	5,000	-	\$5,000	-	" 46.
F. E. Young Company, The,	Apr. 7.	Mar. 6.	"	20,000	-	a 12,000	8,000	" 48.
Ford Bit Company, The,	Mar. 24.	Mar. 18.	"	20,000	-	-	20,000	" 46.
Franklin County Lumber Company,	Aug. 1.	July 17.	"	20,000	b \$25,000	c 15,000	2,400	" 48.
Frick Piano Case Co.,	May 18.	May 4.	"	12,000	-	-	12,000	" 46.
George G. Fox Company,	Dec. 23.	Dec. 22.	"	50,000	d 23,400	d 26,000	-	" 48.
George H. Corbett Company,	Mar. 17.	Mar. 2.	"	6,000	-	-	6,000	" 46.
George W. Prunty Company, The,	Oct. 30.	Oct. 30.	"	25,000	-	-	25,000	" 46.
Globe Stereotype Company,	Oct. 25.	Oct. 5.	"	5,000	-	-	5,000	" 46.
Goepper Brothers Company,	Mar. 21.	Mar. 20.	"	30,000	-	-	30,000	" 46.
Great Barrington Coal Company,	May 10.	Apr. 17.	"	6,000	-	-	6,000	" 46.
Grip Machinery Company,	Oct. 13.	Oct. 11.	"	15,000	-	-	15,000	" 46.
Guptill Company, The,	Dec. 14.	Dec. 5.	"	6,000	-	-	6,000	" 46.
H. G. Jordan & Co., Incorporated,	Jan. 3.	1892. Sept. 30.	"	150,000	-	e 115,914	34,086	" 48.
Hatch-Wall Flashing Company, The,	Feb. 25.	1893. Jan. 27.	"	5,000	-	-	5,000	" 46.
Hawke Electric Company,	Jan. 4.	1892. Dec. 31.	"	12,000	-	-	12,000	" 46.
Heliotype Printing Company, The,	Feb. 4.	1893. Feb. 8.	"	75,000	-	73,650	1,350	" 48.
Henry W. Wellington Company,	Mar. 1.	Feb. 2.	"	9,000	-	-	9,000	" 46.

Hingham Dairy Association,	June 1,	1892, Oct. 13,	"	20,000	8,150	9,554	2,208	" 48.
Holliston Shoe Company,	May 1,	July 1,	"	100,000	22,000	18,000	60,000	" 48.
Holmes Provision and Cold Storage Company,	May 2,	1893, Mar. 6,	"	30,000	-	-	30,000	" 46.
Hook and Hastings Company, The,	Nov. 28,	Oct. 20,	"	100,000	40,000	60,000	with P. E.	" 48.
Hoxie Mineral Soap Corporation,	Aug. 21,	May 24,	"	6,000	-	6,000	-	" 48.
Hunt Manufacturing Company,	Apr. 10,	Apr. 10,	"	30,000	-	-	30,000	" 46.
Hyde Park Company,	May 13,	May 2,	"	15,000	-	-	15,000	" 46.
Ingalls Boot and Shoe Corporation, The,	June 1,	June 1,	"	10,000	-	-	10,000	" 46.
J. G. Boutelle Company,	Dec. 7,	Dec. 2,	"	5,000	-	-	5,000	" 46.
J. G. Bridge Company,	Jan. 9,	1892, Dec. 30,	"	10,000	-	-	10,000	" 46.
J. H. Foss Company, The,	Sept. 30,	1893, Sept. 28,	"	10,000	-	-	10,000	" 46.
J. H. Rogers Carriage Company,	May 31,	Jan. 30,	"	25,000	-	-	25,000	" 46.
J. W. Kennan Company,	Nov. 9,	Nov. 6,	"	40,000	-	735,000	5,000	" 48.
Jewett Piano Company,	May 18,	Apr. 14,	"	20,000	-	18,000	2,000	" 48.
John Cavanagh and Son Building Moving Co., The,	Dec. 29,	Dec. 26,	"	15,000	-	g 15,000	-	" 48.
John E. Brown Manufacturing Company, The,	Mar. 6,	Feb. 15,	"	15,000	-	15,000	-	" 48.
John L. Whiting and Son Company,	July 28,	July 28,	"	300,000	-	A 284,919	15,081	" 48.
John Pilling Shoe Company,	Mar. 3,	Feb. 8,	"	10,000	-	10,000	-	" 46.
Joseph Breck & Sons' Corporation,	Jan. 21,	Jan. 14,	"	125,000	-	f 98,927	26,073	" 48.
Journal Printing Company,	Feb. 27,	1892, Nov. 1,	"	5,000	-	4,700	300	" 48.

a And \$12,843.93 additional to offset liabilities assumed by the corporation.

b Equity in.

c And \$562.10 additional.

d Net amounts after deducting property to the value of \$7,921.92, to offset liabilities assumed by the corporation.

e And \$273,971.14 additional to offset liabilities assumed by the corporation.

f And \$6,676.06 additional.

g And \$231,504.82 additional to offset liabilities assumed by the corporation.

h And \$2,196.09 additional.

Certificates of Payment of Capital, etc. — Continued.

NAME OF CORPORATION.	When Filed.	When Incorporated.	How Incorporated.	Capital.	Invested (or voted) in Real Estate.	Invested (or voted) in Per. Est.	Cash.	Whether filed under Sec. 46 of Ch. 106, P. S.
Kabley Foundry Company,	1893. Dec. 28.	1893. Dec. 14.	P. S. ch. 106.	\$12,000	-	-	\$12,000	Sect. 46.
Kennedy and Sullivan Manufacturing Company,	Mar. 24.	Feb. 13.	"	25,000	-	-	25,000	" 46.
Lang & Jacobs Company,	Nov. 1.	Oct. 31.	"	5,000	-	\$3,900	1,100	" 48.
Leonard, Perkins and Pierce Company,	May 2.	Apr. 24.	"	1,000	-	a 877	123	" 48.
Lewis J. Bird Company,	Mar. 28.	Mar. 25.	"	5,000	-	-	5,000	" 46.
Linden Paper Co., The,	Jan. 31.	1892. July 28.	"	200,000	-	-	200,000	" 46.
Lowell Iron Company,	Feb. 28.	1893. Feb. 28.	"	15,000	-	-	15,000	" 46.
Lowell Waste Company,	July 13.	July 6.	"	40,000	\$25,000	-	15,000	" 48.
Ludlow Cordage Company,	Feb. 14.	Feb. 4.	"	100,000	-	-	100,000	" 46.
Lyons and Alexander Company, The,	Apr. 25.	Apr. 25.	"	10,000	-	-	10,000	" 46.
Macdonald Printing Company,	Feb. 17.	Feb. 14.	"	3,000	-	-	3,000	" 46.
Malden News Company, The,	June 30.	June 20.	"	6,000	-	-	6,000	" 46.
Marlboro' Awl & Needle Co.,	Apr. 22.	Apr. 1.	"	8,000	-	-	8,000	" 46.
Marston and Converse Company,	Sept. 12.	Sept. 2.	"	40,000	6,800	680,976	2,224	" 48.
Massachusetts Cremation Society, The,	July 26.	1896. Jan. 15.	"	10,000	5,250	1,050	3,700	" 46.
Mather & Winn Co.,	Dec. 4.	1893. Nov. 14.	"	15,000	-	15,000	-	" 46.
Mawhinney Last Company,	Dec. 16.	Dec. 16.	"	30,000	-	-	30,000	" 46.
McCarthy, Sheehy and Kendrick Company,	Feb. 11.	Jan. 24.	"	20,000	-	-	20,000	" 46.
Merrimack Clothing Company, The,	Sept. 20.	July 25.	"	25,000	-	-	25,000	" 46.

Middlesex Leather Company,	June 30,	"	40,000	-	20,000	20,000	" 48.
Milley Last Company,	July 13,	"	14,000	8,000	7,231	5,769	" 48.
Monarch Rubber Company, The,	Dec. 30,	"	18,000	4,185	c 13,767	98	" 48.
Morrell Liquor Cure Company,	1892, Dec. 1,	"	12,000	-	-	12,000	" 46.
Morrill Brothers Company,	1893, Sept. 16,	"	100,000	-	100,000	-	" 46.
Moulton Leather Company,	Sept. 27,	"	50,000	-	25,293	24,737	" 46.
Mrs. C. H. King Company,	1892, Nov. 23,	"	12,000	-	12,000	-	" 46.
N. D. Dodge & Bliss Co.,	Feb. 23,	"	25,000	5,000	-	20,000	" 46.
New Boston Music Hall,	1893, Dec. 30,	"	200,000	-	-	200,000	" 46.
New England Folding Box Company,	Jan. 30,	"	15,000	-	-	15,000	" 46.
New England Provision and Grocery Company,	Mar. 8,	"	10,000	-	3,000	7,000	" 46.
Nickerson & Mayo Company,	Nov. 16,	"	14,000	-	13,150	850	" 48.
Northampton Paper Box Company,	Dec. 23,	"	25,000	15,000	d 9,813	187	" 48.
Oak Hill Hotel Co.,	Apr. 10,	"	20,000	e 20,000	-	-	" 48.
P. H. Carpenter Company, The,	July 11,	"	5,000	-	-	5,000	" 46.
Palge Carpenter Colburn Company,	Feb. 7,	"	30,000	-	-	30,000	" 46.
Parlor Pride Manufacturing Company,	Feb. 13,	"	40,000	8,000	33,000	4,000	" 48.
Pearson Box and Moulding Company,	Apr. 20,	"	5,000	-	-	5,000	" 46.
Phillips Woolen Company,	Mar. 29,	"	50,000	f 50,000	with R. E.	-	" 48.
Pierce Construction Company,	Jan. 24,	"	9,000	-	-	9,000	" 46.
Pierce Hardware Company,	Jan. 25,	"	25,000	-	23,975	1,025	" 48.
Pierce Manufacturing Corporation,	1892, Mar. 3,	"	600,000	185,000	415,000	-	" 46.

α And \$143 additional.

δ And \$62,324.60 additional; \$51,172.04 of which are to offset liabilities assumed.

c And \$750 additional. d And \$8,441.31 additional; \$8,443.02 of which is to offset an incumbrance on land and building, and liabilities assumed by the corporation.

e And \$20,994.50 additional to offset encumbrances. f And \$25,290 additional; \$25,000 of which is to offset mortgage.

Certificates of Payment of Capital, etc. — Continued.

NAME OF CORPORATION.	When Filed.	When Incorpo- rated.	How Incorporated.	Capital.	Invested (or voted) in Real Estate.	Invested (or voted) in Per. Est.	Cash.	Whether filed under Sects. 46 or 48 of Ch. 106, P. S.
Pinkham & Willis Company,	1893. Feb. 3.	1893. Jan. 31.	P. S. ch. 106,	\$50,000	-	\$50,000	-	Sect. 48.
Post Printing Company,	1892. Feb. 23.	1892. Feb. 16.	"	11,000	-	1,800	\$9,200	" 48.
Preston Manufacturing Company,	1893. Feb. 28.	1893. Feb. 2.	"	5,000	-	1,500	3,500	" 46.
Provincetown Cold Storage Co.,	Dec. 2.	June 2.	"	15,000	\$15,000	with R. E.	-	" 46.
Quinalgamond Co-operative Baking Company, Quinalgamond Co-operative Meat Market,	Apr. 14, Aug. 31.	Apr. 14, Aug. 17.	"	1,600	-	1,600	-	" 46.
Quinalgamond Co-operative Meat Market,	May 29.	May 9.	"	3,000	-	3,000	-	" 46.
R. A. McWhirr Company, The.,	Mar. 18.	Mar. 18.	"	60,000	-	-	60,000	" 46.
Reading Masonic Temple [Corporation],	Mar. 22.	Mar. 17.	"	5,000	-	-	5,000	" 46.
Recording Instrument Company,	July 18.	June 15.	"	6,000	-	-	6,000	" 46.
Rogers Osgood Hat Company,	Dec. 1.	Nov. 24.	"	20,000	1,000	15,000	4,000	" 46.
S. Blaisdell Jr. Company, The.,	June 6.	May 11.	"	5,000	-	-	5,000	" 46.
S. R. Niles Advertising Agency, The.,	Mar. 2.	Mar. 2.	"	30,000	-	-	30,000	" 46.
Sander Musical Instrument Company, The.,	1892. Jan. 11.	1892. Dec. 24.	"	30,000	-	-	30,000	" 46.
Simpson Spring Company,	1893. May 24.	1893. Apr. 12.	"	50,000	-	-	50,000	" 46.
Spaulding Brothers Company, The.,	Apr. 14.	Apr. 4.	"	30,000	11,000	16,271	2,729	" 48.
Sphinx Opera company, The.,	Aug. 1.	May 1.	"	4,500	-	-	4,500	" 46.
Springfield Base Ball Club.,	Dec. 7.	May 23.	115	3,000	-	-	3,000	" 46.
Springfield Drop Forging Company,	Feb. 17.	Feb. 10.	106	15,000	3,500	11,500	-	" 46.
Standard Button Company,			"	10,000	-	-	10,000	" 46.

Standard Thermometer Company,	Dec. 7, 1892.	Dec. 1, 1892.	"	"	125,000	10,000	115,000	with P. E.	" 48.
Stanley Laboratory Company, The, ^a	May 9, 1893.	Feb. 19, 1893.	"	"	10,000	-	10,000	-	" 48.
Studley Instalment Company,	Nov. 15, 1893.	Nov. 10, 1893.	"	"	5,000	-	5,000	-	" 46.
T. Dexter Johnson Company,	Jan. 20, 1893.	Jan. 17, 1893.	"	"	6,500	-	-	6,500	" 46.
T. Wharf Fish Market Corporation,	June 2, 1893.	June 2, 1893.	"	"	13,500	-	-	13,500	" 46.
Tarr and Wanson, Limited,	Mar. 6, 1893.	Mar. 3, 1893.	"	"	120,000	25,000	91,049	3,951	" 48.
Taunton Dye Works and Bleachery Company,	July 14, 1893.	Apr. 20, 1893.	"	"	21,000	-	-	21,000	" 46.
Teeling Baking Company, The,	Jan. 21, 1893.	Jan. 16, 1893.	"	"	20,000	-	5,000	15,000	" 48.
Thayer Woollen Company,	July 18, 1893.	July 1, 1893.	"	"	25,000	-	15,000	10,000	" 48.
Thomas G. Plant Company,	July 13, 1893.	June 29, 1893.	"	"	150,000	-	132,807	17,293	" 48.
Thompson & Odell Co.,	Mar. 13, 1892.	Jan. 20, 1892.	"	"	50,000	-	-	50,000	" 46.
Thorp and Martin Co.,	Sept. 22, 1893.	Sept. 6, 1893.	"	"	45,000	-	45,000	-	" 48.
Travis Bros. Shoe Co.,	July 7, 1893.	Apr. 1, 1893.	"	"	7,000	-	2,800	4,200	" 48.
Tribune Building Company,	May 4, 1890.	Dec. 22, 1890.	"	"	19,000	19,000	-	-	" 46.
Tubular Rivet and Stud Company,	Feb. 27, 1893.	Feb. 27, 1893.	"	"	200,000	44,000	6 111,139	44,861	" 48.
Tuxedo Manufacturing Company,	Sept. 13, 1893.	Sept. 2, 1893.	"	"	50,000	c 18,000	29,000	3,000	" 48.
Union Glue Company, The,	July 26, 1893.	June 5, 1893.	"	"	6,000	-	-	6,000	" 46.
United States Automatic Service Company, The,	Sept. 30, 1893.	Sept. 28, 1893.	"	"	25,000	-	19,200	5,800	" 48.
Victoria Mills Corporation, The,	May 18, 1893.	May 18, 1893.	"	"	75,000	50,000	25,000	with P. E.	" 46.
Voorhees Electric Company,	Sept. 18, 1893.	June 6, 1893.	"	"	5,000	-	4,000	1,000	" 46.
Vose and Cutler Manufacturing Company,	June 21, 1893.	June 3, 1893.	"	"	5,000	-	3,400	1,600	" 46.

^a By a typographical error this certificate was made to appear in Pub. Doc. No. 10 for 1892, as having been filed by The Standard Laboratory Company.

^b And \$23,000 additional to offset accounts payable.

^c Equity in; \$50,000 mortgage assumed.

Certificates of Payment of Capital, etc. — Concluded.

NAME OF CORPORATION.	When Filed.	When Incorporated.	How Incorporated.	Capital.	Invested (or voted) in Real Estate.	Invested (or voted) in Per. Est.	Cash.	Whether filed under Sects. 46 or 48 of Ch. 106, P. S.
W. C. Lewis Shoe Company,	1893. Dec. 12,	1893. Nov. 16,	P. S. ch. 106,	\$20,000	-	-	\$20,000	Sect. 46.
W. H. Doble Company,	Feb. 4,	Feb. 2,	"	20,000	-	\$20,000	with P. E.	" 48.
W. J. Boynton Baking Company, The,	Mar. 28,	Mar. 25,	"	10,000	-	6,500	3,500	" 48.
Wadsworth, Howland & Co., Incorporated,	Jan. 9,	Jan. 5,	"	200,000	-	a 199,577	423	" 48.
Warren Boot and Shoe Company, The,	Apr. 17,	Apr. 14,	"	125,000	-	-	125,000	" 46.
Waterhouse, Shannon & Munroe (Incorporated),	Apr. 17,	Mar. 10,	"	25,000	-	-	25,000	" 46.
Waterman and Bee Corporation,	Mar. 22,	Mar. 13,	"	6,000	-	-	6,000	" 46.
Waterman Clothing Company,	July 31,	July 29,	"	10,000	-	10,000	-	" 48.
Westfield Heating and Plumbing Company,	Aug. 25,	Aug. 25,	"	5,000	-	5,000	-	" 48.
Wheeler Express Company,	June 20,	May 18,	"	8,000	-	-	8,000	" 46.
White, Son Company,	Jan. 16,	Dec. 22,	"	125,000	-	106,237	18,763	" 48.
Whitman Manufacturing Company,	May 15,	May 6,	"	120,800	\$120,000	-	-	" 48.
Whitney Reed Chair Company,	Oct. 17,	Sept. 19,	"	50,000	25,000	25,000	-	" 48.
Whittemore-Woodbury Company,	Apr. 13,	Apr. 13,	"	6,000	-	b 3,800	2,400	" 48.
Willoy Company,	Nov. 24,	Nov. 24,	"	10,000	-	10,000	-	" 48.
William G. Bell Company, The,	Jan. 9,	Sept. 17,	"	10,000	-	10,000	-	" 48.
William H. Keeden Printing Company,	Aug. 18,	Aug. 1,	"	10,000	-	10,000	-	" 48.
Williams Table and Lumber Company, The,	May 16,	Apr. 29,	"	35,000	c 12,800	d 20,764	1,440	" 48.

Witherell Shoe Company,	May 24,	Feb. 23,	"	"	5,000	-	-	5,000	46.
Worcester Construction Company, The,	Mar. 26,	Mar. 26,	"	"	20,000	-	-	20,000	46.
Worcester Co-operative Meat Market,	Feb. 24,	1892, May 3,	"	"	3,000	-	3,000	-	46.
Worcester Dry Goods Company, The,	Aug. 4,	1893, Aug. 2,	"	"	10,000	-	e 10,000	-	48.
Worcester Envelope Company,	July 31,	July 24,	"	"	38,000	-	-	38,000	46.
Worcester Machine Works,	May 1,	Apr. 1,	"	"	7,000	-	-	7,000	46.
Worcester Reed Chair Company,	May 17,	May 17,	"	"	15,000	-	10,000	5,000	46.
Worcester Thread Company,	May 29,	Apr. 3,	"	"	35,000	-	-	35,000	46.
201 Certificates,					\$9,491,700	\$1,981,110	\$3,716,714	\$3,783,876	
Corporations certifying,					201	42	106	180	

a And \$37,512.01 additional; \$37,354.38 of which is to offset liabilities assumed by corporation.

c Equity in. *d* And \$8,290 additional to offset liabilities assumed by corporation.

b And \$3,143 83 additional to offset liabilities.

e And \$3,746 additional.

ABSTRACT OF CERTIFICATES.

[1893.]

Abstract of Certificates of Payment or Partial Payment of Capital by Railroad and Street Railway Corporations.

NAME OF CORPORATION.	Location and Extent.	Amount of Capital.	Amount Paid in.	Per Cent. Paid in.	No. of Shares.	Par Value of Shares.	Length of Road.	Gauge.	Authority under which Organized.	Statute under which Certificate is Filed.	When Filed.
Clinton Street Railway Company, The,	Town of Clinton,	\$30,000	\$15,000	50 per ct.	300	\$100	3 miles.	4 ft. 8½ in.	P. S. ch. 113.	P. S. ch. 113, sect. 19.	1893. July 20.
Clinton Street Railway Company, The,	Town of Clinton,	30,000	30,000	100 per ct.	300	100	3 miles.	4 ft. 8½ in.	" 113.	P. S. ch. 113, sect. 14.	Oct. 18.
Dartmouth and Westport Street Railway Company.	Towns of Dartmouth and Westport.	100,000	50,000	50 per ct.	1,000	100	11 miles.	4 ft. 8½ in.	" 113.	P. S. ch. 113, sect. 19.	Dec. 8.
Lowell, Lawrence and Haverhill Street Railway Company.	Towns of Dracut and Methuen and cities of Lowell, Lawrence and Haverhill.	400,000	400,000	100 per ct.	4,000	100	-	4 ft. 8½ in.	Acts 1892, ch. 218.	P. S. ch. 113, sect. 14.	Apr. 20.
Newtonville and Watertown Street Railway Company.	Newtonville in city of Newton and town of Watertown.	50,000	50,000	100 per ct.	500	100	2 miles.	4 ft. 8½ in.	P. S. ch. 113.	P. S. ch. 113, sect. 14.	Oct. 24.
North End Street Railway Company,	City of Worcester.	50,000	50,000	-	-	-	½ mile.	4 ft. 8½ in.	" 113.	-	Apr. 24.
People's Street Railway Company,	Town of West Newbury and city of Newburyport.	11,200	5,600	50 per ct.	112	100	-	4 ft. 8½ in.	Acts 1892, ch. 220.	P. S. ch. 113, sect. 19.	Oct. 9.
Rockland and Abington Street Railway Company.	Towns of Rockland, Abington, Whitman, Haver and Westport.	60,000	30,000	50 per ct.	600	100	12 miles.	4 ft. 8½ in.	P. S. ch. 113.	P. S. ch. 113, sect. 19.	Aug. 10.
8 Certificates, 7 Corporations.		\$701,200	\$615,600								

a Payment of certificate of increase of capital, filed April 16, 1893.

Abstract of Certificates of INCREASE OF CAPITAL of Railroad and Street Railway Corporations.

NAME OF CORPORATION.	Location.	Amount of Increase.	Increase of Shares.	Par Value.	Former Capital.	Present Capital.	Authority under which Organized.	Authority for Increase of Stock.	When Filed.
Lowell and Suburban Street Railway Company.	Lowell, . . .	\$100,000	1,000	\$100	\$300,000	\$400,000	Acts 1890, chap. 163.	a P. S. ch. 113, sect. 15.	1893. Feb. 6.
Lowell and Suburban Street Railway Company.	Lowell, . . .	b 200,000	2,000	100	400,000	600,000	Acts 1890, chap. 163.	a P. S. ch. 113, sect. 15.	Nov. 25.
Newton and Boston Street Railway Company, The.	Newton, . . .	c 40,000	400	100	50,000	90,000	P. S. chap. 113, .	Acts 1893, ch. 420, .	Aug. 17.
North End Street Railway Company, .	Worcester, . . .	50,000	500	100	10,000	60,000	P. S. chap. 113, .	a P. S. ch. 113, sect. 15.	Apr. 15.
North End Street Railway Company, .	Worcester, . . .	50,000	500	100	60,000	110,000	P. S. chap. 113, .	a P. S. ch. 113, sect. 15.	June 10.
Northampton Street Railway Company, .	Northampton, . . .	100,000	1,000	100	50,000	150,000	Acts 1865, chap. 128, .	a P. S. ch. 113, sect. 15.	May 18.
Taunton Street Railway Company, .	Taunton, . . .	c 250,000	2,500	100	100,000	350,000	Acts 1870, chap. 19, .	a P. S. ch. 113, sect. 15.	Dec. 19.
7 Certificates, 5 Corporations, . . .	. . .	\$700,000							

a As amended by chap. 306, Acts of 1887. b Market value determined by Railroad Commissioners to be \$110 per share, in accordance with chap. 315, Acts of 1893.

c Market value determined by Railroad Commissioners to be \$100 per share, in accordance with chap. 315, Acts of 1893.

*Abstract of Certificates of INCREASE OF CAPITAL, by existing Corporations
under Public Statutes, Chapter 106, Section 56.*

NAME OF CORPORATION.	Location.	Amount of Increase.	Amount Paid in.	When Filed.
American Bell Telephone Company, The,	Boston,	\$2,500,000	\$2,500,000	1893. Dec. 27.
Archibald Wheel Company,	Lawrence,	30,000	30,000	Feb. 18.
Atlantic Works,	East Boston,	100,000	100,000	Oct. 26.
Battery Wharf Store Company,	Boston,	107,500	107,500	Nov. 27.
Bedford Lumber and Manufacturing Company,	Bedford,	25,000	25,000	May 23.
Bennett Manufacturing Corporation, The,	New Bedford,	400,000	400,000	May 8.
Berkshire Cotton Manufacturing Company,	Adams,	450,000	450,000	Oct. 30.
Boston Belting Company,	Boston,	300,000	300,000	Feb. 24.
Boston Woven Hose and Rubber Company,	Boston,	250,000	250,000	Aug. 10.
Brookline Gas Light Company,	Brookline,	600,000	600,000	Apr. 21.
Brookline Gas Light Company,	Brookline,	a 50,000	50,000	Oct. 9.
Brookline Gas Light Company,	Brookline,	b 50,000	50,000	Oct. 9.
Brookline Gas Light Company,	Brookline,	c 100,000	100,000	Oct. 9.
Brookline Gas Light Company,	Brookline,	d 100,000	100,000	Oct. 9.
Deane Steam Pump Company, The,	Holyoke,	100,000	100,000	Nov. 3.
Easthampton Rubber Thread Company,	Easthampton,	200,000	200,000	July 26.
Electric Light and Patent Flooring Company, The,	Salisbury,	29,500	29,500	Jan. 21.
Electric Light and Power Company of Abington and Rockland, The,	Abington,	20,000	20,000	Sept. 20.
Everett Mills,	Lawrence,	e 303,600	303,600	June 27.
Fall River Electric Light Company,	Fall River,	f 20,000	20,000	Sept. 13.
Fall River Electric Light Company,	Fall River,	g 30,000	30,000	Sept. 13.
Fall River Electric Light Company,	Fall River,	h 30,000	30,000	Sept. 13.
Fall River Electric Light Company,	Fall River,	80,000	80,000	Sept. 13.
Framingham Brass Manufacturing Company, The,	Framingham,	12,000	12,000	May 13.
Globe Worsted Mills,	Lawrence,	60,000	60,000	June 30.
Granite Mills,	Fall River,	400,000	400,000	Jan. 17.
Graton and Knight Manufacturing Company, The,	Worcester,	100,000	100,000	Feb. 6.
H. B. Stevens Company,	Boston,	5,000	5,000	Mar. 1.
Hancock Inspirator Company,	Boston,	50,000	50,000	Aug. 17.
Holyoke Hydrant and Iron Works,	Holyoke,	20,000	20,000	Jan. 30.
Holyoke Water Power Company,	Holyoke,	i 600,000	600,000	Dec. 7.
Hopedale Machine Screw Company,	Hopedale,	50,000	50,000	July 12.
Knapp-Warren Company, The,	Wrentham,	5,000	5,000	Apr. 10.

a Increased April 25, 1893.

c Increased May 13, 1893.

e June 7, 1893, 36 shares were cancelled by the corporation, making capital \$700,000.

f Paid in, Aug. 15, 1887. g Paid in, Feb. 21, 1889.

i Authorized by chapter 72, Acts of 1889.

b Increased May 2, 1893.

d Increased May 27, 1893.

A Paid in, May 25, 1891.

Abstract of Certificates of INCREASE OF CAPITAL, etc. — Concluded.

NAME OF CORPORATION.	Location.	Amount of Increase.	Amount Paid in.	When Filed.
Lawrence Line Company,	Lawrence, .	\$10,000	\$10,000	Oct. 14.
Lexington Print Works, The,	Lexington, .	12,000	12,000	Mar. 25.
Library Bureau,	Boston, . .	15,000	15,000	Nov. 3.
Library Bureau,	Boston, . .	20,000	20,000	Dec. 22.
Massachusetts Cremation Society, The,	Boston, . .	15,000	15,000	July 31.
Massasoit Manufacturing Company,	Fall River, .	100,000	100,000	Mar. 16.
Merrimac Valley Steamboat Company,	Haverhill, .	15,000	15,000	May 6.
Milton Bradley Company,	Springfield, .	16,000	16,000	Apr. 15.
Morgan Construction Company,	Worcester, .	10,000	10,000	Aug. 19.
Morgan Spring Company,	Worcester, .	10,000	10,000	June 22.
Mount Tom Sulphite Pulp Company, The,	Northampton, .	50,000	50,000	Mar. 16.
Nemasket Mills,	Taunton, . .	100,000	100,000	July 18.
Newton Real Estate Association of Newton,	Newton, . .	10,000	10,000	May 16.
Newton Rubber Company,	Newton, . .	20,000	20,000	Aug. 18.
Nonotuck Silk Company,	Northampton, .	280,000	280,000	July 1.
Norman Paper Company,	Holyoke, . .	100,000	100,000	Nov. 7.
Paul Whitin Manufacturing Company,	Northbridge, .	50,000	50,000	Oct. 12.
Plymouth Electric Light Company,	Plymouth, .	50,000	50,000	Jan. 30.
Salem Press Publishing and Printing Company, The,	Salem, . .	15,600	15,600	Mar. 28.
Samson Cordage Works,	Boston, . .	40,000	40,000	Aug. 16.
Shreve, Crump and Low Company,	Boston, . .	75,000	75,000	July 11.
Smith and Anthony Stove Company,	Boston, . .	150,000	150,000	May 29.
Smith Carleton Iron Co.,	Boston, . .	45,000	45,000	Jan. 9.
South Sea Cranberry Company, The,	Yarmouth, .	1,200	1,200	May 4.
Southbridge Gas and Electric Company,	Southbridge, .	10,000	10,000	Aug. 14.
Springfield Brass Company,	Springfield, .	20,000	20,000	Feb. 11.
Springfield Knitting Company,	Springfield, .	18,000	18,000	June 20.
Stanley Electric Manufacturing Company, The,	Pittsfield, . .	50,000	50,000	Feb. 18.
Stockbridge Water Company,	Stockbridge, .	2,500	2,500	Aug. 5.
Tribune Building Company,	Framingham, .	5,000	5,000	May 4.
United States Compound Oxygen Company, The,	Springfield, .	5,000	5,000	Nov. 10.
Walker, Stetson, Sawyer Company,	Boston, . .	50,000	50,000	May 15.
Waltham Emery Wheel Company,	Waltham, . .	25,000	25,000	Feb. 17.
Washburn and Moen Manufacturing Company,	Worcester, .	500,000	500,000	June 16.
Washburn and Moen Manufacturing Company,	Worcester, .	500,000	500,000	Aug. 9.
Whitman Electric Company,	Whitman, . .	15,000	15,000	Dec. 30.
Worcester Corset Company,	Worcester, .	75,000	75,000	Feb. 13.
Wright Machine Company,	Worcester, .	3,000	3,000	Oct. 18.
71 Certificates, 62 Corporations, . . . . .	. . . . .	\$9,665,900	\$9,665,900	

*Abstract of Certificates of REDUCTION OF CAPITAL by Existing Corporations,
under Public Statutes, Chapter 106, Section 57.*

NAME OF CORPORATION.	Location.	Amount of Decrease.	Present Capital.	When Filed.
A. W. Eaton Paper Company,	Lee,	\$13,000	\$12,000	1893. Apr. 1.
Bay State Paper Box Company,	Worcester,	5,000	5,000	Jan. 17.
Carew Freestone Company, The,	Boston,	20,000	130,000	Jan. 7.
Cigar Makers Co-operative Association, The,	Boston,	α 10	10,000	Mar. 9.
Dover Stamping Company,	Cambridge,	100,000	300,000	Feb. 14.
Dow Adjustable Light Company,	Boston,	5,000	5,000	Dec. 1.
East Boston Furniture Company,	Boston,	15,000	50,000	May 25.
Everett Mills,	Lawrence,	3,600	700,000	June 12.
Gately and Rogers Furniture Company,	Worcester,	6,000	6,000	Nov. 13.
Hingham Dairy Association,	Boston,	10,000	20,000	Apr. 19.
Pocasset Manufacturing Company,	Fall River,	200,000	600,000	Mar. 31.
Pratt Manufacturing Company,	Grafton,	20,000	10,000	Dec. 16.
Thompson & Odell Co.,	Boston,	25,000	50,000	Mar. 13.
Thorp and Martin Co.,	Boston,	15,000	45,000	Sept 12.
United States Compound Oxygen Company, The,	Springfield,	15,000	10,000	Nov. 10.
Weeden Manufacturing Corporation,	New Bedford,	38,000	12,000	Jan. 11.
16 Certificates, 16 Corporations, . . . . .	. . . . .	\$490,610	\$1,965,000	

α Par value changed from \$455.00 to \$625.00.

*Abstract of Certificates of Companies for the Transmission of Intelligence by Electricity, under Chapter 109,
Public Statutes.*

NAME OF CORP. OR RATON.	Location of Telegraph or Telephone.	Line of the Same.	Amount of Capital Paid in.	How Cap- ital is Invested.	Receipts for the Year ending —	Expendi- tures for the Same Period.	Real Estate Owned and Value.	Cash on Hand.	Credits on Book Account.	Amount of In- debtedness.	When Filed.
American Bell Tele- phone Com- pany, The.	The tele- phones of this com- pany are in use through- out the United States.	This company oper- ates no lines.	\$18,804,400	In patents, stock in- terests, instru- ments, machin- ery, ma- terial and real es- tate.	1893. Sept. 30. \$7,049,142.92	\$7,222,423.00	Estate cor- ner of Milk and Oliver streets, Boston, Mass., Assessors' valuation, \$775,000.	\$1,667,261.07	\$3,530,996.19	\$2,864,003.77	1893. Oct. 12.
American Telephone and Tele- graph Com- pany of Massachu- setts.	In Massa- chusetts.	From a point at or near Boston to and through various towns to points on the boundary lines between the States of Rhode Island and Massachusetts and between the States of Connecti- cut and Massa- chusetts.	10,000	In con- struction of lines and rights of way in Massa- chusetts.	Sept. 30. 20.00	20.00	None.	280.00	None.	None.	Oct. 27.
New England Telephone and Tele- graph Com- pany of Massachu- setts, The.	In Massa- chusetts.	Various cities and towns throughout the State, includ- ing most places in the counties of Berkshire, Hamp- shire, Franklin, Hampden, Worces- ter, Middlesex, Norfolk, Suffolk and Essex.	25,000	Real es- tate and exchange and toll lines.	Sept. 30. 2,787.30	3,555.03	Land and buildings located in Boston, Mass., total as- sessed value, \$125,000.	600.18	18,720.94	179,288.42	Nov. 3.
3 Corpora- tions.			\$18,839,400		\$7,051,950.22	\$7,225,998.03	\$900,000.00	\$1,608,150.25	\$3,546,419.13	\$3,074,282.19	

Abstract of Certain Certificates of Amendment of Certificates Previously Filed.

NAME OF CORPORATION.	Location.	Fixed Capital.	Capital Paid In.	Subject Matter.	Authority under which Organized.	When Chartered.	Statute under which Certificate is Filed.	When Filed.
Fall River Electric Light Company.	Fall River,	\$120,000	\$120,000	Authorized to add to and change its present business so that its purpose shall be as follows:—The purpose for which the corporation is constituted is the creating and supplying of light, power and heat by means of electricity, and the buying, selling, renting, letting and dealing in the same; also the general business of furnishing, illumination, motive and mechanical power and heat by any and all systems.	P. S. ch. 106.	1883. March 7,	P. S. ch. 106, sect. 51.	1893. Apr. 17.
Manomet Mills.	Gt. Barrington,	50,000	50,000	Authorized to add to present business that of making, buying, selling and transmitting electricity for light, heat and power.	Acts 1850, ch. 217.	1850. Apr. 18,	P. S. ch. 106, sect. 51, as amended by ch 310 Acts 1885.	Apr. 26.
2 Corporations,	.	.	\$170,000	\$170,000				

Certificate Filed under Public Statutes, Chapter 109, Section 7.

NAME OF CORPORATION.	When Filed.
Brookline Gas Light Company.	1893. April 21.

Abstract of Certificates of CHANGE OF NAME, under Chapter 360, Acts of 1891.

NAME OF CORPORATION.	Location.	Chapter of the P. S. to the Provisions of which subject.	New Corporate Name.	Date of Decree of Commissioners of Corporations.	Where Notice of Change was Published.	Date of Secretary's Certificate.
G. J. Cobleigh Piano Case Company, . . . Central Congregational Church Corporation, The.	Leominster, . . . Middleborough.	P. S. chap. 106, P. S. chap. 116,	Richardson Piano Case Co., . . . The Central Congregational Church.	1893. June 21, July 7,	The Leominster Enterprise, . . . Middleboro Gazette, . . .	1893. July 3. Aug. 26.
Derby & Kilmer Desk Co., . . . E. and S. May Paper Company, The, . .	Boston, . . . Lee, . . .	P. S. chap. 106, P. S. chap. 106,	Derby, Kilmer & Pond Desk Co., . . . Eaton, May and Robbins Paper Company.	Aug. 15, Oct. 21,	Boston Daily Advertiser, . . . The Valley Gleaner, . . .	Aug. 18. Nov. 6.
Electric Light and Patent Flooring Company, The.	Amesbury, . . .	P. S. chap. 106,	Amesbury Electric Light, Heat & Power Company.	Jan. 19,	The Amesbury Daily, . . .	Jan. 26.
Gately and Lynch Furniture Company.	Worcester, . . .	P. S. chap. 106,	Gately and Rogers Furniture Company.	May 12,	Worcester Telegram, . . .	May 20.
Knapp-Warren Company, The, . . .	Wrentham, . . .	P. S. chap. 106,	Seymour, Knapp-Warren Company, The.	May 3,	Wrentham Review, . . .	May 23.
Lynn Glue Company, . . .	Lynn, . . . now Salem.	P. S. chap. 106,	Atlantic Glue Company, . . .	Jan. 14,	The Salem Gazette, . . .	Jan. 30.
Lynn Shoe Supply Company, The, . . .	Lynn Worcester now Worcester	P. S. chap. 106,	Worcester Counter Company, . . .	Feb. 16,	Worcester Daily Spy, . . .	Feb. 23.
Massachusetts Benefit Association, . .	Boston, . . .	P. S. chap. 115,	Massachusetts Benefit Life Association,	Mar. 30,	Boston Daily Traveller, . . .	Apr. 3.
Massachusetts Society, The, . . .	Boston, . . .	P. S. chap. 115,	The Colonial Society of Massachusetts,	Feb. 9,	Boston Evening Transcript, . . .	Mar. 8.
North Wrentham Cemetery Association.	Norfolk, . . .	P. S. chap. 82,	Norfolk Cemetery Association, . . .	July 26,	The Dedham Transcript, . . .	Nov. 13.
Palmer Electric Company, . . .	Palmer, . . .	P. S. chap. 106,	The Palmer and Monson Electric Company.	1892. Nov. 9,	The Palmer Journal, . . .	Jan. 6.
S. A. Stewart Company, . . .	Boston, . . .	P. S. chap. 106,	Kimball Brothers Company, . . .	1893. Mar. 16,	Boston Daily Advertiser, . . .	Apr. 4.
Smith and Anthony Stove Company, . .	Boston, . . .	P. S. chap. 106,	Smith & Anthony Company, . . .	May 12,	Boston Evening Transcript, . . .	May 16.
St. Francis de Sales Young Men's Catholic Total Abstinence and Literary Society.	Boston, . . .	P. S. chap. 115,	Catholic Literary Union, . . .	Dec. 6,	Boston Daily Traveller, . . .	Dec. 18.
Weymouth Publishing Company, . . .	Weymouth, . . .	P. S. chap. 106,	Weymouth and Braintree Publishing Company.	Jan. 7,	Braintree Reporter, . . .	Apr. 13.
Women's Christian Association of Springfield, The.	Springfield, . .	P. S. chap. 115,	Springfield Young Women's Christian Association.	April 14,	Springfield Republican, . . .	Apr. 27.

18 Corporations.

Abstract of Certificate of Change in PAR VALUE OF SHARES in Corporations, Public Statutes, Chapter 106, Section 31.

NAME OF CORPORATION.	Location.	Public Statutes under which incorporated.	Present Capital.	Old Par Value. Established.	Par Value as now established.	Date of Incorporation.	When Certificate of Change was filed.
Cigar Makers Co-operative Association,	Boston,	P. S. ch. 106,	\$10,000	\$455	\$625	1888. March 26,	1893. March 15.

Record of Certificate of POWER OF ATTORNEY to a General Agent in Massachusetts, Filed by Express Companies.

NAME OF EXPRESS COMPANY.	Authority by which Incorporated, or under which Acting.	Name of General Agent.	Residence in Massachusetts.	By Whom Signed.	When Executed.	When Filed.
Adams Express Company,	State of New York,	Caleb S. Spencer,	Boston,	Henry Sanford, <i>President</i> ,	1893. Mar. 28,	1893. Apr. 10.
Interstate Express Company,	State of West Virginia,	Forrest Bean,	Boston,	Joseph P. Carson, <i>President</i> ,	Apr. 1,	Apr. 11.

Abstract of Order of APPROVAL OF RAILROAD COMMISSIONERS for the Issue of Mortgage Bonds, by Street Railway Company, under Acts of 1889, Chapter 316.

NAME OF CORPORATION.	Location.	Amount of Capital Stock.	Amount of Bonds to be Issued.	When payable.	Interest rate per annum.	Interest payable.	Proceeds of Bonds, how to be applied.	When Filed.
Taunton Street Railway Company.	Taunton,	\$350,000	\$350,000	20 years.	Not to exceed 6 per cent.	-	To fund so much of the floating debt as has been incurred to pay for railway construction already done and necessary property already purchased, the cost of which has not previously been capitalized or funded. To pay for expenses to be incurred in improving its roadbed and tracks, now or hereafter, and the construction of extensions thereof upon locations in Taunton duly granted to the company, but not yet built upon; to pay for equipping its present street railway and all extensions thereof upon such locations in the city of Taunton, with electric motive power for operating the same; and for purchasing additional cars, apparatus, equipment, real estate and buildings necessary for the company's proper use in the operation of its railway.	1893. Dec. 19.

CORPORATIONS DISSOLVED by the Supreme Judicial Court, and Return thereof made by the Clerks of the Courts of the Several Counties in 1893.

Date of Decree of Dissolution.	NAME OF CORPORATION.	Location.	County where Dissolved.
1893.			
Feb. 14,	Adamanta Manufacturing Company, The,	Boston, . . .	Suffolk.
May 9,	American Molded Collar Company,	Boston, . . .	Suffolk.
Oct. 2,	American Pruning Company,	Fitchburg, . .	Worcester.
April 11,	Athol Reed & Rattan Company,	Athol, . . .	Worcester.
Nov. 14,	Boston Ice Company, The (of 1866)	Boston, . . .	Suffolk.
Mar. 15,	Boston Stock Transfer Company,	Boston, . . .	Suffolk.
Sept. 28,	Cambridge Safety Vaults Company,	Cambridge, . .	Middlesex.
Oct. 17,	Central Tow-boat Company,	Boston, . . .	Suffolk.
June 6,	Ellenville Tanning Company,	Boston, . . .	Suffolk.
May 23,	Elliott Hickory Cycle Company,	Watertown, . .	Suffolk.
April 21,	Essex County Masonic Mutual Relief Association,	Salem, . . .	Essex.
1891.			
Jan. 29,	F. A. Clapp Company, The,	Worcester, . .	Worcester.
1893.			
May 9,	F. P. Baker Moulding Manufacturing Company,	Melrose, . . .	Suffolk.
Jan. 27,	Franconia Iron and Steel Works,	Wareham, . . .	Plymouth.
Oct. 3,	Hub Cement Company, The,	Boston, . . .	Suffolk.
July 25,	I. A. Beals Company,	Brockton, . . .	Plymouth.
June 23,	J. G. Cupples Company,	Boston, . . .	Suffolk.
April 20,	Johnston Leather Coat Company, The,	Lynn, . . .	Essex.
May 2,	Lincoln Hall Association,	Chelsea, . . .	Suffolk.
1892.			
Dec. 14,	Middleboro' Electric Light and Power Company,	Middleborough, .	Suffolk.
1893.			
Aug. 15,	Millford Springs Company,	Boston, . . .	Suffolk.
June 27,	National Tube Works Company,	Boston, . . .	Suffolk.
June 13,	Noyes Lumber Drying Company, The,	Boston, . . .	Suffolk.
Jan. 2,	Odd Fellows' Mutual Benefit Association of Essex North, The,	Newburyport, .	Essex.
Oct. 9,	Plymouth Lapboard Company, The,	Worcester, . .	Worcester.
Mar. 7,	Readville Rubber Company of Hyde Park,	Hyde Park, . .	Suffolk.
July 11,	Robert M. Diaz Company,	Boston, . . .	Suffolk.
1892.			
Oct. 18,	Scandia Shoe Company, The,	Brockton, . . .	Plymouth.
1893.			
April 25,	Springfield Collar Company,	Springfield, . .	Hampden.
Oct. 10,	Walpole Woolen Mills, The,	Walpole, . . .	Suffolk.
Mar. 14,	Whitefield Mills,	Newburyport, .	Suffolk.
April 25,	Woburn Agricultural and Mechanic Association,	Woburn, . . .	Middlesex.
32 Corporations.			

Abstract of Acts of Incorporation, with other Enabling Acts, Amendatory, Extending, Revival or Change of Name in the year 1893.

Chapter

368. Acushnet river. Bristol County Commissioners are authorized to widen the bridge over said river between the city of New Bedford and the town of Fairhaven.
120. American College and Education Society. Name changed to the American Education Society. May hold meetings without the limits of the Commonwealth.
38. American Congregational Association. May increase its capital stock not to exceed \$500,000.
389. American Folk-Lore Society, The. Incorporated. Real estate not to exceed \$50,000; personal estate not to exceed \$100,000. May hold meetings without the Commonwealth.
236. Andover, town of. Board of sewer commissioners established.
202. Andover, town of. Water Supply. Water Loan not to exceed \$80,000.
81. Arlington, town of. Location granted by the selectmen to the West End Street Railway Company, on or about January 4, 1893, confirmed.
163. Assabet Manufacturing Company. May increase its capital stock, whole amount not to exceed \$2,000,000.
69. Attleborough, town of. May purchase and hold property etc. of the Attleborough Fire District Number One. Water supply bonds not to exceed \$50,000.
176. Barnstable, county of. Commissioners may incur indebtedness for the purpose of enlarging Courthouse at Barnstable in said county.
343. Barnstable, county of. Time and place fixed for holding sessions of probate court.
474. Bay State Gas Company. Charter revoked to take effect December 1, 1893, unless said company shall cause an obligation for \$4,500,000 to be legally cancelled and discharged, and shall surrender and deliver the said obligation thus legally cancelled and discharged to the commissioner of corporations. (Said obligation was surrendered to said commissioner of corporations as required, November 27, 1893.)
369. Berkshire, county of. County Commissioners may borrow money for improvements in house of correction in Pittsfield.
259. Beverly, town of. May cancel certain of its bonds now held in its sinking fund.

Chapter

250. Beverly, town of. May incur indebtedness for sewerage purposes beyond its debt limit. May issue bonds not to exceed \$100,000.
268. Boston and Maine Railroad or the Boston and Lowell Railroad Corporation. May lease or purchase the franchises and property of the Concord and Montreal Railroad. Act to be void and of no effect unless lease or purchase is made before July 1, 1895.
478. Boston, city of. Board of Subway Commissioners. Established for the laying out and construction of a subway for street railway purposes. Bonds not to exceed \$2,000,000.
464. Boston, city of. Building laws amended.
199. Boston, city of. Chapter 316, Acts of 1898 amended, relative to the erection and construction of certain buildings.
170. Boston, city of. Chapter 419, Acts of 1892 amended, relating to the construction, maintenance and inspection of buildings.
437. Boston, city of. Construction and maintenance of sidewalks.
293. Boston, city of. Construction, maintenance and inspection of buildings.
339. Boston, city of. Construction of Boylston street
435. Boston, city of. Construction of sea wall and extension of Charles river embankment.
305. Boston, city of. Establishment of width of Cambridge street in that part of said city known as Allston.
342. Boston, city of. Lands may be filled for the protection of the public health.
211. Boston, city of. May issue and sell bonds for park purposes. Chapter 301, Acts of 1891 amended.
258. Boston, city of. May refund or abate a portion of sums assessed for betterments on account of extension of the Marine park.
481. Boston, city of. Metropolitan Transit Commission. Provision for appointment. Metropolitan Elevated Railroad Company. Provision for incorporation with capital not to exceed \$1,000,000. Operation of the act subject to approval by a majority vote of the voters of said city.
126. Boston, city of. Park commissioners may lay out a parkway and the board of street commissioners may lay out Mozart and Williams streets as highways, across the location of the Providence division of the Old Colony railroad.
336. Boston, city of. Part of the town of Quincy annexed thereto.
282. Boston, city of. Provision for public park in wards six and seven.
297. Boston, city of. Relating to drain and ventilating pipes used in said city. Chapter 419, sections 125 and 127, Acts of 1892 amended.
459. Boston, city of. State Board of Health authorized to investigate and report on a water supply for said city and its suburbs within a radius of ten miles from the State House.

Chapter

154. Boston District Branch of the Independent Order of Odd Fellows Manchester Unity Friendly Society, The. Name changed to The Massachusetts Branch of the Independent Order of Odd Fellows Manchester Unity Friendly Society.
67. Boston Wesleyan Association. Additional real and personal estate not to exceed \$750,000.
178. Bourne, town of. County Commissioners of Barnstable County shall lay out and construct a bridge across Monument river in said town, when a majority of the legal voters request them so to do.
52. Bradford, town of. May incur indebtedness beyond the limit fixed by law for improving Main street in said town.
115. Brighton Evangelical Society. May convey all its real, personal and mixed estate to the Brighton Evangelical Congregational Church.
251. Bristol, county of. County Commissioners are authorized to have copies made of all records and plans recorded in the registry of deeds for the northern district of said county, relating to titles of land in the Fall River registry district of said county; and such copies shall be deposited in the registry of deeds for said Fall River registry district.
58. Brockton and Holbrook Street Railway Company. May lease its railway, franchises and other property to the Brockton Street Railway Company.
360. Brockton, city of. Board of aldermen may take land for the erection and use of a pumping station of its system of sewerage.
335. Brockton, city of. City council may elect a superintendent of public buildings.
269. Brockton, city of. May incur indebtedness beyond the limit fixed by law not to exceed \$125,000, for the construction of its city hall building.
245. Brockton, city of. May incur indebtedness for sewerage purposes beyond its debt limit. May issue bonds.
166. Brockton, city of. May lay out and construct a street through the Thayer Burial Ground.
332. Brockton, city of. Part of the town of West Bridgewater annexed thereto.
205. Buzzard's Bay. Fisheries protected.
363. Cambridge, city of. Proceedings in the taking of certain land by eminent domain confirmed.
337. Cambridge, city of. Relative to establishment of public parks.
132. Cape Cod Bay Land Association. May build and maintain a bridge in South Wellfleet.
475. Charles river. Board of Metropolitan Park Commissioners to investigate the sanitary condition and prepare plans for the improvement of the beds, shores and waters of said river.
37. Chicopee, city of. Exempted from the provisions of law relative to the limit of the municipal debt and the rate of taxation in cities.

Chapter

91. City Hospital of the city of Boston, Trustees of the. Name changed to The Boston City Hospital.
196. City Savings Bank of Pittsfield. Incorporated.
219. Connecticut river. Watson Whittlesey and his heirs and assigns may build and maintain a bridge across said river, from the city of Holyoke to the city of Chicopee.
410. Crompton Associates, Worcester. Incorporated. Real estate. Capital stock, \$350,000, but may increase in amounts not to exceed in the aggregate the further sum of \$500,000.
182. Davis Centenary Methodist Episcopal Society of Attleborough, Trustees of. Organization and proceedings confirmed.
350. Eastern Middlesex, First District Court of. Sessions to be hereafter held at Malden.
77. Eastham, town of. William H. Nickerson, Wilber S. Cole and Austin E. Cole may establish an alewife fishery in said town.
71. Easthampton, town of. Action of town meeting in the adoption of system of sewerage and sewage disposal, ratified and confirmed. Board of sewer commissioners.
244. Essex, county of. County Commissioners shall lay out and construct a footway between Haverhill and Bradford.
388. Essex County Street Railway Company. Incorporated. Capital stock not to exceed \$150,000, subject to general laws for increase. Bonds not to exceed amount of capital stock actually paid in. May purchase or lease at any time any portion of its tracks or plant or that of any other street railway with which it may connect, etc.
36. Essex, town of. Selectmen may regulate the taking of alewives in Mill and Essex rivers.
128. Everett, city of. May incur indebtedness outside its debt limit for the purpose of constructing a system of sewerage and sewage disposal, completing and furnishing its high school building and providing for maturing indebtedness.
446. Everett, city of. Issue of scrip or bonds authorized.
169. Exchange Club, Boston. Real and personal estate not to exceed \$500,000. May issue bonds and execute mortgages upon its real estate to an amount not exceeding the value thereof.
139. Exeter and Amesbury Railroad Company. Time for filing location and construction of the road extended.
172. Fairhaven, town of. Taking of scallops regulated.
232. Fairhaven Water Company. Charter and act in amendment thereof revived and continued. Town of Fairhaven may take franchise, property, etc., of said corporation.

Chapter

320. Fall River and New Bedford Street Railway Company. Incorporated. Capital stock not to exceed \$300,000, except that said capital may be increased subject to general laws. Bonds not to exceed \$300,000, amount thereof issued not to exceed at any time capital stock actually paid in.
421. Fall River and Taunton Street Railway Company. Incorporated. Capital stock not to exceed \$350,000, but may increase the same subject to general laws applicable thereto. Mortgage bonds not to exceed \$350,000.
220. Fall River, city of. Additional water loan not to exceed \$200,000.
449. Fall River, city of. May incur indebtedness for school purposes beyond the debt limit.
425. Fall River Collateral Loan Association. Incorporated. Capital stock, \$25,000, but may be increased until the same amounts to \$500,000. May borrow money on its own notes, not exceeding the amount of capital paid in.
184. Fall River Electric Freight Railway Company. Time for construction of road extended.
347. Fire District Number One in the town of South Hadley. May issue bonds for the purpose of refunding its water loan.
57. First Baptist Society in Newton. Name changed to First Baptist Church in Newton.
314. First Congregational Society in Somerville. May sell its present church site and edifice and devote the net proceeds to the purchase of other land and the erection of church buildings thereon. Election of officers and proceedings confirmed.
374. Fitchburg and Leominster Street Railway Company. May extend its road into the towns of Westminster, Gardner, Lunenburg, Sterling, Lancaster and Clinton, subject to the approval and under the control of the Selectmen of said towns. May acquire the franchises, etc., of other railway companies which now have or may acquire a location in Fitchburg and Leominster or any of the above-mentioned towns. May increase capital stock not to exceed \$500,000, or may issue an equal amount of coupon or registered bonds, the amount thereof not to exceed its capital stock actually paid in at the time of issuing said bonds.
110. Fitchburg, city of. May incur indebtedness beyond the limit fixed by law for acquiring lands for location of schoolhouses and erecting and furnishing the same.
357. Fort Point Channel. Passage of vessels through a certain drawbridge over said channel regulated.
393. Framingham, town of. Water supply for the State Camp Ground.
159. Gloucester, Essex and Beverly Street Railway Company. Incorporated. Capital stock not to exceed \$200,000, but may increase, subject to general laws. May issue bonds.
295. Grafton and Upton Railroad Company. May issue mortgage bonds not to exceed \$50,000, for improvements.
366. Great Barrington Fire District. May extend and improve its water works. Bonds not to exceed \$20,000.

Chapter

92. Greenfield, town of. Limits of Fire District Number One may be extended.
94. Groton School, Trustees of. Incorporated. Real and personal estate not to exceed \$500,000.
207. Harvard Musical Association. Real and personal estate not to exceed \$50,000.
458. Haverhill, city of, and Town of Bradford, construction of footway between. Commissioners for county of Essex may act, except in the determination of cost; in which event special commissioner shall sit in the place of any member of said board who is a resident of said city or said town.
135. Haverhill, city of. Fire department.
384. Haverhill, Georgetown and Danvers Street Railway Company. Incorporated. Real estate. Capital stock not to exceed \$300,000, subject to general laws for increase. Bonds not to exceed amount of capital stock actually paid in. May carry on express business and be a common carrier for the conveyance of goods and parcels.
72. Holyoke and Westfield Railroad Company. May establish a sinking fund for payment of bonds.
141. Holyoke, city of. May construct a system of sewerage and sewage disposal. Sewer Bonds not to exceed \$250,000.
119. Holyoke Street Railway Company. May extend its railway into Northampton and Chicopee.
66. Hoosac Tunnel and Wilmington Railroad Company. Section 3, chapter 208, Acts of 1892, relative to issue of bonds, amended.
264. Hoosac Valley Street Railway Company. May issue mortgage bonds not to exceed \$75,000.
203. Hopkinton, town of. High school loan not to exceed \$20,000.
382. Hudson, town of. May erect, furnish and maintain a Public Library and Memorial Hall.
152. Interstate Street Railway Company. Mortgage given to secure payment of the bonds of said company shall be a lien upon the property, etc., of said company.
145. Ipswich, town of. Time extended for acceptance of chapter 313, Acts of 1890.
229. Jamaica Plain Trust Company. Incorporated.
218. John Greenleaf Whittier Homestead, Trustees of the. Incorporated. Real and personal estate not to exceed \$50,000 in actual value.
228. Lakeville, town of. Proceedings of annual town meeting confirmed.
147. Lawrence, city of. May refund its water debt. Bonds not to exceed \$900,000 per annum.
248. Lawrence Trust Company. Incorporated.
181. Leicester Water Supply District, Leicester. May construct a system of sewerage.

Chapter

383. Lenox, town of. System of sewerage and sewage disposal.
101. Leominster, town of. May incur indebtedness beyond its debt limit for new townhall and for school purposes.
143. Lexington Ministerial Fund, Trustees of the. May pay certain moneys to the First Baptist Church of Lexington. First Baptist Church of Lexington substituted for the First Baptist Society. Act to be void unless assented to by said First Baptist Society.
412. Lowell, city of. Additional water supply.
429. Lowell, city of. Charter revised.
467. Lowell, city of. Charter revised. Amendment to chapter 429, Acts of 1893.
63. Lowell, city of. May arrange for the removal of certain tracks of the Boston and Lowell Railroad Corporation and for relocation of the same. Acts of 1891, chapter 213 amended.
136. Lowell, city of. Meetings of Grand Army of the Republic may be held in Memorial hall.
93. Lowell, Lawrence and Haverhill Street Railway Company. May locate and construct its railway in North Andover and Bradford. May purchase or lease the property, rights, capital stock and franchises of the Haverhill and Groveland Street Railway Company and the Merrimack Valley Street Railway Company. May increase its capital stock not to exceed \$1,500,000 over amount now authorized by its charter. May issue bonds.
323. Lynn and Boston Railroad Company. May extend its railway through the towns of Ipswich and Essex.
400. Lynn, city of. Additional water supply. Water loan not to exceed \$500,000.
378. Lynn, city of. Charter revised.
313. Lynn, city of. Powers of the inspector of provisions, milk, butter, cheese and vinegar extended.
448. Malden, city of. Board of Aldermen may grant locations in said city to the West End Street Railway Company.
373. Malden, city of. Chapter 155, Acts of 1892, entitled "an act to authorize the city of Malden to incur a debt for park purposes beyond the limit fixed by law," to be resubmitted to the voters of said city for acceptance.
377. Malden, city of. Powers and duties of Street Commissioners defined.
427. Malden, Melrose and Stoneham Street Railway Company. Incorporated. Capital stock not to exceed \$125,000, but may increase the same subject to general laws applicable thereto. Mortgage bonds not to exceed \$125,000.
48. Marblehead, town of. May make an appropriation to purchase a set of flags for the United States warship Marblehead.
255. Marion, town of. Inhabitants of Rochester and Mattapoisett may take shellfish or scale fish from the waters within said town of Marion.
55. Marion, town of. Taking of scallops from the waters of said town regulated. Chapter 188, Acts of 1892 amended.

Chapter

122. Market Savings Bank, Boston. Incorporated.

322. Marlborough, city of. Appointment of Superintendent of Streets. Acts of 1890, chapter 320, section 26 amended.

221. Marlborough, city of. May improve and increase its water supply. Proceedings made valid in relation to the taking of certain lands for its water supply.

164. Masonic Building Association in New Bedford. May increase its capital stock, whole amount not to exceed \$225,000. May hold real and personal estate to the limit of its capital stock.

74. Massachusetts Cotton Mills. May increase its capital stock to an amount not exceeding \$3,000,000.

476. Massachusetts Highway Commission. Established for the improvement of public roads, etc.

235. Massachusetts Medical Society. Persons who may be admitted to membership.

180. Medford, city of. May construct a system of sewerage. Sewer loan not to exceed \$350,000.

167. Medford, city of. May incur indebtedness beyond the limit fixed by law for constructing a city hall, high school and other public buildings.

98. Medford, city of. Water supply. Water bonds not to exceed \$300,000 in addition to those already authorized.

309. Melrose, town of. Additional water supply. Water loan not to exceed \$75,000.

433. Melrose, town of. Water loan not to exceed \$50,000, in addition to the amount which it is now authorized to issue.

201. Merrimac river. Restrictions removed upon shad and alewife fishing in said river below Chain bridge, between the city of Newburyport and the town of Amesbury.

213. Middleborough, town of. Proceedings of annual town meeting confirmed.

160. Middlesex, county of. County commissioners to provide additional accommodations for county courthouse in Lowell.

161. Millbury, Sutton and Douglas Electric Railroad Company. Incorporated. Capital stock not to exceed \$200,000. May mortgage its road equipment and franchise.

214. Millbury Water Company. Incorporated. Real estate not to exceed \$25,000. Capital stock not to exceed \$125,000. Bonds not to exceed amount of capital stock actually paid in.

171. Monument Mills. May hold real estate not to exceed in value \$250,000.

334. Mystic river. Time extended for completing certain improvements in said river.

Chapter

68. Nantucket Athenaeum. Additional real and personal estate not to exceed \$100,000.
317. Nantucket Beach Street Railway Company, The. Name changed to Siasconset Street Railway Company. May increase capital stock not to exceed \$100,000. Mortgage bonds not to exceed \$100,000.
49. Nantucket, island of. Penalty for taking or killing quail thereon.
346. Natick Electric Street Railway Company. May purchase and hold the whole or any part of the rights, franchises and property of any street railway company now having a location in whole or in part in the towns of Sherborn, Natick, Framingham, Ashland and Hopkinton, subject to approval of the board of railroad commissioners. May increase capital stock. Issue of mortgage bonds not to exceed capital stock actually paid in. Name may be changed by vote of directors to South Middlesex Street Railway Company. Number of directors may be increased to not more than eleven.
107. Needham, town of. Payment of water debt. Acts of 1888, chapter 107, section 6 amended.
430. New Bedford, city of. Relative to appointment of assessors.
204. New England Deaconess Home and Training School. Powers extended.
239. Newburyport Board of Trade. Incorporated. Real and personal property not to exceed \$50,000. May issue bonds and execute mortgages upon its real estate not exceeding the value thereof.
471. Newburyport, city of. Water supply. Water loan not to exceed \$400,000.
420. Newton and Boston Street Railway Company. May increase its capital stock, whole amount not to exceed \$250,000. May extend its tracks, etc.
134. Newton Cemetery Corporation. Proceedings confirmed.
296. Newton, city of. Authorized to abate the nuisance caused by Boyd's pond.
278. Newton, city of. May change its method of sewer assessment.
233. Newton, city of. May incur indebtedness by the limit fixed by law, for sewerage purposes.
294. Newton, city of. Ward one of said city may be divided into two precincts.
375. Newton Street Railway Company. May extend its tracks into Needham, Wellesley, Weston, Lincoln, Lexington, Belmont and to Oak square and to the junction of Beacon street and Chestnut Hill avenue, both in that part of Boston known as Brighton, subject to the approval of the Selectmen of the respective towns and the Mayor and Aldermen of the city of Boston. May increase its capital stock not to exceed \$25,000 per mile for new construction, etc., whole increase not to exceed in the aggregate \$365,000. May purchase property, etc., of any other railway company within the towns or city before mentioned, subject to approval of the Board of Railroad Commissioners, and for the purpose may increase its capital stock to an amount not to exceed the capital stock of the company purchased or consolidated with.

Chapter.

260. Noble Hospital, Trustees of, The, Westfield. Incorporated. Real and personal estate not to exceed \$250,000.
326. North Brookfield, town of. Additional water loan of \$50,000, whole amount thereof not to exceed \$150,000. May supply itself with electricity for light and power.
289. Northampton, city of. Provision for election of a trustee under the will of Charles E. Forbes and a Secretary and Treasurer of the trustees of the Forbes Library.
212. Northampton Street Railway Company. May extend its road into the towns of Easthampton, Williamsburg, Hatfield, Hadley and Amherst, subject to approval of the respective local authorities.
150. Odd Fellows' Fraternal Accident Association of America. Name changed to the Fraternal Accident Association of America.
463. Old Colony and Interior Canal Company. Incorporated. Capital stock \$7,500,000. Bonds not to exceed aggregate amount of capital stock actually paid in.
451. Old Colony Railroad Company. May acquire the property and franchises of railroad corporations now leased to it. May also acquire the capital stock of the Old Colony Steamboat Company. May issue additional stock.
127. Old Colony Railroad Company. May take land for terminal facilities in the city of Boston. May increase its capital stock not to exceed in all \$3,000,000.
265. Orange, town of. Additional water bonds not to exceed \$15,000.
299. People's Building Association, Boston. Incorporated. Real estate. Capital stock \$50,000, which may be increased not to exceed \$200,000.
330. Pittsfield, city of. Powers and duties of the commissioners of sewers.
381. Pittsfield Electric Street Railway Company. May issue mortgage bonds not to exceed \$30,000.
249. Plymouth, town of. May pay the whole expense of constructing, maintaining and repairing its main drains or common sewers.
175. Primitive Methodist Church of the United States of America, Eastern Conference. Incorporated. Real and personal estate not to exceed \$500,000. May hold meetings within the limits of the eastern conference.
470. Provincetown, Province lands at. Board of Harbor and Land Commissioners to have general care and supervision thereof.
102. Provincetown, town of. Additional water bonds not to exceed \$5,000.
316. Quincy and Boston Street Railway Company. May purchase the rights, franchises and property of the Quincy Street Railway Company and the Manet Street Railway Company, or either of them. May increase its capital stock not to exceed \$300,000. Bonds not to exceed capital stock actually subscribed for and paid in.

Chapter

113. Randolph, town of. May pay bounties to certain soldiers.
234. Rhode Island and Massachusetts Christian Benevolent Society, The. Incorporated. Real and personal estate not to exceed \$30,000. May hold its meetings in Massachusetts, Rhode Island and Connecticut.
165. Richmond Iron Works. May hold real estate not to exceed in value \$250,000.
284. Rockland Factory Building Association. Incorporated. May hold certain real estate. Capital stock \$18,000, which may be increased in the aggregate the further sum of \$10,000.
354. Rockport Electric Street Railway Company. Incorporated. Capital stock shall be not less than \$25,000, and not more than \$50,000, subject, however, to general laws as to increase thereof. Bonds not to exceed capital stock actually subscribed for and paid in. May carry on business of a common carrier of goods and merchandise, subject to approval of a majority vote of the voters of the town present and voting thereon at a town meeting called for the purpose.
281. Rockport Water Company. Incorporated. Real estate not to exceed \$20,000. Capital stock not to exceed \$100,000. Bonds not to exceed capital stock actually paid in.
267. Roxbury Trust Company. Name changed to Granite Trust Company.
364. Salem, city of, and town of Beverly. Additional water supply. Salem water loan under act of 1893, not to exceed \$200,000. Town of Beverly may issue bonds to the amount of the liability of said town to the city of Salem.
96. Saugus river, James W. Dearborn and others may build a bridge over.
391. Scituate Water Company. Incorporated. Real estate not to exceed \$20,000. Capital stock not to exceed \$60,000. Bonds not to exceed amount of capital stock actually paid in. Town of Scituate may take franchise, property, etc., at any time. Scituate Water Loan not to exceed \$100,000.
242. Second Congregational Religious Society of Weymouth. Name changed to the Old South Congregational Religious Society of Weymouth.
195. Sharon Improvement and Literary Association. Incorporated. Real and personal estate to be exempt from taxation to an amount not exceeding \$10,000.
116. Sheffield, town of. Proceedings of certain town meetings confirmed.
362. Somerset, town of. May issue bonds not to exceed \$15,000, for the purpose of refunding its debt.
104. Somerville, city of. May appropriate money for the care and improvement of Somerville Cemetery.
188. Somerville, city of. May lay out and maintain a public park at Wyatt's Pit, so called.
216. South Middleborough Cemetery Association. Incorporated. May acquire real estate now held by the Third Baptist Society in Middleborough and used as a burial ground. Personal estate not to exceed \$5,000.

Chapter

97. Springfield, city of. Fire department.
301. Springfield, city of. Line of Charles River established.
89. Springfield Home for Friendless Women and Children. Real and personal estate not to exceed \$200,000.
123. St. Jean Baptiste Society of Marlborough. Given rights and privileges conferred by chapter 429, Acts of 1888, and acts amendatory thereof.
26. State Association of Young Women's Christian Associations of Massachusetts and Rhode Island. May hold its annual meetings in Rhode Island.
56. Sterling Camp Meeting Association. Number, qualification, election, etc of Trustees.
290. Stoneham, town of. May incur indebtedness beyond its debt limit for a town hall and public library building.
109. Stoughton, town of. Payment of water debt. Acts of 1886, chapter 240, section 12 amended.
356. Suburban Railroad Company. Time extended for locating and constructing said road.
422. Suffolk, county of. Expense of recording probate proceedings.
379. Suffolk, county of. Number of Judges of Probate and Insolvency established.
402. Taunton, city of. Authority to take and hold the waters of Elder's pond in Lakeville and Assowompset pond in Middleborough and in said Lakeville confirmed. Proceedings in taking waters of said ponds ratified and confirmed.
50. Thayer Academy, Trustees of the. Additional real estate, whole amount not to exceed \$700,000.
7. Trustees of Mount Holyoke Seminary and College, The. Name changed to The Trustees of Mount Holyoke College.
310. Union Calvinistic Society of the South Part of the Town of Abington, The. Name changed to The Union Calvinistic Society of Whitman.
243. Uxbridge, town of. Providence and Worcester Railroad Company required to construct a passenger station in said town.
45. Vineyard Haven Water Company. May increase its capital stock, whole amount not to exceed \$50,000.
318. Wakefield and Stoneham Street Railway Company. May construct and operate its railway in Wakefield, Stoneham, Reading, Saugus, Melrose and Lynnfield, equip the same with electricity and build a power station. May increase its capital stock not to exceed \$200,000 and may issue bonds not to exceed its capital stock actually paid in.
277. Walpole, town of. Water supply. Water loan not to exceed \$125,000.

Chapter

83. Waltham, city of. Allowance for construction of sewer and disposal of sewage.
361. Waltham, city of. Charter revised.
341. Waltham, city of. May incur indebtedness beyond the debt limit, for park purposes.
34. Washburn and Moen Manufacturing Company. May increase its capital stock, whole amount not to exceed \$10,000,000.
53. Watertown, town of. Vote legalized, authorizing the payment of the entire cost of laying the system of common sewers in said town.
155. Webster, town of. Water supply. Water loan not to exceed \$100,000.
73. Wesleyan Academy, Trustees of the. Conveyances of real estate by trustees.
25. Wesleyan Academy, Trustees of the. Election by conferences.
319. West Boylston, town of. Water supply. Water loan not to exceed \$100,000.
240. West Bridgewater, town of. Water supply. Water loan not to exceed \$60,000.
206. West Springfield, town of. Additional water supply. Water loan not to exceed \$75,000.
2. West Tisbury, town of. Shall receive its share in the distribution of income of school fund.
90. Westfield, town of. May issue additional water bonds.
125. Westport, town of. Bristol County Commissioners may construct a suitable way and bridge over the east branch of Westport River in said town.
140. Westport, town of. Leander Brightman and others may construct and maintain a bridge over tide water in said town.
222. Weymouth, town of. Additional water loan not to exceed \$50,000.
442. Whitman, town of. Additional water loan not to exceed \$125,000.
35. Winchester, town of. Additional water loan not to exceed \$100,000.
198. Winthrop, town of. Grade for cellars to be established.
133. Winthrop Unitarian Association. Name changed to First Unitarian Church of Winthrop.
168. Wollaston Club, Quincy. Incorporated. Real and personal estate not to exceed \$50,000.
390. Woonsocket Electric Machine and Power Company of Woonsocket, Rhode Island. May furnish electric light and power in the towns of Bellingham and Franklin in this Commonwealth.

Chapter

76. Worcester Academy, Trustees of the. Real and personal estate not to exceed \$600,000.
444. Worcester, city of. Charter revised.
179. Worcester, city of. Grade crossings.
286. Worcester county, Commissioners of. May repair and enlarge the jail and house of correction in the city of Worcester.
348. Worcester, county of. Time fixed for holding sessions of probate court.
338. Worcester, Leicester and Spencer Street Railway Company. May purchase and hold the whole or any part of the rights, franchises and property of any street railway company now, or within two years hereafter, having a location in whole or in part in the city of Worcester. May increase capital stock. Issue of mortgage bonds not to exceed capital stock actually paid in. Name may be changed by vote of directors to Worcester and Suburban Street Railway Company. Number of directors may be increased to not more than fifteen.

Abstract of CERTIFICATES OF CONDITION of Corporations,

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
A. B. Noyes & Co. Corporation,	1893. Mar. 30,	1893. a Feb. 8,	\$20,000	-	-	\$3,000	\$3,329	\$15,491
A. C. Fairbanks Company, The,	Sept. 6,	Aug. 1,	15,000	-	-	-	1,622	8,093
A. F. Bemis Hat Company,	July 25,	July 3,	30,000	-	-	-	-	5,735
A. F. Towle & Son Company,	Aug. 28,	July 24,	100,000	\$35,000	with	R. E.	40,000	59,748
A. Jus Johnson Company,	Mar. 1,	Feb. 16,	15,000	-	-	-	-	58
A. L. Tribble Company, The,	Jan. 23,	Jan. 19,	35,000	-	-	-	1,200	24,597
A. M. Gardner Hardware Company, . . .	May 3,	Feb. 27,	50,000	-	-	-	-	31,472
A. M. McPhail Piano Company,	Mar. 10,	Jan. 17,	60,000	-	-	-	-	80,151
A. M. Richards Building Moving Company,	Jan. 25,	Jan. 2,	3,000	-	-	-	b 2,500	1,200
A. S. Lowell Company,	Mar. 9,	Feb. 7,	35,000	-	-	-	-	2,721
A. S. Rogers Shoe Company,	Feb. 23,	Jan. 9,	5,000	4,000	\$1,500	2,500	1,000	2,050
A. Storrs and Bement Company,	Aug. 14,	Aug. 7,	30,000	-	-	-	-	104,412
A. T. Stearns Lumber Company, The, . . .	Apr. 15,	Mar. 28,	150,000	-	32,000	-	5,500	170,366
A. W. Clapp Company,	Aug. 1,	June 21,	85,000	-	-	-	-	104,296
Abington Business Club Building Association,	Feb. 18,	Feb. 8,	8,000	-	200	-	-	-
Abington Tack and Machine Association, . . .	June 26,	May 1,	15,000	-	-	-	11,713	4,257
Abram French Company,	May 4,	Mar. 7,	400,000	-	-	-	-	487,863
Acushnet Co-operative Association, . . .	May 24,	May 13,	7,500	-	-	4,000	3,834	-
Acushnet Mills Corporation,	Nov. 21,	Nov. 16,	500,000	101,304	7,296	94,008	258,696	172,880
Adams Brothers Manufacturing Company, . .	Feb. 1,	Jan. 30,	40,000	-	67,500	-	with R. E.	39,323
Adams Gas Light Company,	Oct. 2,	Aug. 28,	17,300	21,326	with	R. E.	6,777	6,554
Advertiser Newspaper Company,	Dec. 26,	Apr. 29,	30,000	-	-	-	9,000	113,130
Ætna Knitting Company,	May 8,	a Mar. 30,	7,500	-	-	-	6,683	2,868

a Adjourned.

b Tools, etc.

required by Chapter 106, Section 54, of the Public Statutes.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$8,858	-	-	-	\$30,678	\$20,000	\$8,948	-	\$1,730	-	\$30,678
15,337	\$3,072	\$418 a 3,000	-	31,542	15,000	16,347	-	195	-	31,542
49,063	-	-	-	54,798	30,000	23,450	-	-	\$1,348	54,798
130,521	-	3,200	-	268,469	100,000	127,839	-	40,630	-	268,439
30,692	-	900	-	31,650	15,000	16,650	-	-	-	31,650
41,332	-	-	-	67,129	35,000	27,533	\$4,596	-	-	67,129
55,857	-	-	-	86,829	50,000	23,905	-	5,924	7,000	86,829
54,049	-	13,461	-	147,661	60,000	63,344	-	24,317	-	147,661
-	-	-	\$1,200	4,900	3,000	1,900	-	-	-	4,900
32,912	-	3,345	1,071	40,049	35,000	5,049	-	-	-	40,049
2,850	-	-	-	9,900	5,000	4,900	-	-	-	9,900
102,432	-	-	-	206,844	30,000	154,432	-	22,412	-	206,844
141,841	-	-	-	349,707	150,000	56,524	-	143,183	-	349,707
34,461	-	1,200	32,519	172,476	85,000	87,476	-	-	-	172,476
-	-	-	3,630	3,830	3,830	-	-	-	-	3,830
4,659	-	3,652	-	24,281	15,000	4,416	-	-	4,865	24,281
439,399	-	-	-	927,262	400,000	488,834	-	38,428	-	927,262
5,579	-	-	-	13,413	6,875	49	-	3,489	3,000	13,413
182,985	-	-	-	715,865	500,000	126,500	-	55,673	33,692	715,865
19,114	-	-	-	125,937	40,000	56,065	-	29,872	-	125,937
288	-	2,239	-	37,184	17,300	19	-	19,865	-	37,184
-	-	-	39,120	161,250	30,000	96,250 b 35,000	-	-	-	161,250
5,299	-	274	3,306	18,430	7,500	10,930	-	-	-	18,430

a Treasury Stock.

b Contingent Liabilities.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Etna Mills, . . .	1893. Apr. 5,	1893. Mar. 8,	\$250,000	\$95,000	\$35,000	\$80,000	\$55,000	\$72,180
Agawam Company, .	Jan. 20,	1892. Dec. 13,	36,000	23,000	3,000	20,000	15,000	10,707
Agawam Farm Company, . . .	Oct. 16,	1893. Sept. 9,	5,000	1,761	1,461	300	366	33
Agawam Manufacturing Company, . . .	Feb. 15,	Jan. 25,	200,000	30,000	with	R. E.	25,000	13,116
Agawam Paper Company, . . .	Jan. 26,	Jan. 24,	400,000	374,420	b 350,000	c 24,420	with L. & W. P.	190,158
Albemarle Slate Company, The, . . .	May 24,	May 17,	10,000	10,300	6,000	4,300	1,000	-
Albertson Marble Company, The, . . .	May 19,	May 9,	120,000	100,000	with	real	estate	18,873
Albion Paper Company,	July 26,	May 12,	60,000	206,000	60,000	146,000	182,000	122,905
Algonquin Printing Company, . . .	Oct. 13,	Sept. 9,	100,000	22,772	3,449	19,323	72,843	149,374
Allen and Endicott Building Company, The, . . .	Feb. 7,	Jan. 2,	230,000	196,508	with	R. E.	-	49,576
Allen Fan Company, .	Sept. 15,	Aug. 1,	20,000	-	-	-	8,000	4,274
Allen Gymnasium Company, The, . . .	May 26,	Jan. 31,	52,000	67,772	with	R. E.	-	2,201
Alta Manufacturing Company, . . .	Feb. 20,	1892. Feb. 17,	7,500	-	-	-	-	27
American Bell Telephone Company, . . .	Apr. 27,	1893. Mar. 28,	17,500,000	950,977	-	-	5,513	6,147,167
American Bolt Company,	Mar. 11,	Jan. 10,	200,000	120,044	d 50,195	e 69,849	58,999	30,913
American Casket Hardware Company, The, .	Feb. 27,	Jan. 9,	20,000	-	-	-	f 5,000	6,999
American Cigar Company, . . .	Jan. 21,	Jan. 5,	75,000	9,500	4,000	5,500	6,200	42,871
American Citizen Co., .	Mar. 15,	Mar. 6,	5,000	-	-	-	-	6,068
American Collection Agency, . . .	Oct. 31,	Oct. 7,	1,000	-	-	-	-	1,000
American Confectionery Company, . . .	Apr. 7,	Jan. 26,	20,000	-	-	-	11,879	7,515
American Dry Plate Company, The, . . .	May 17,	May 8,	20,000	-	-	-	2,808	6,093
American Fire Hose Manufacturing Company, . . .	Apr. 15,	Jan. 31,	100,000	-	-	-	20,000	6,099
American Linen Company, . . .	Nov. 2,	Nov. 1,	800,000	-	-	316,738	467,020	101,497

a Adjourned.

d Water power.

b Two mills, machinery and water power.

e And land.

c And real estate.

f Tools, etc.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$176,451	-	-	-	\$398,631	\$250,000	\$80,741	-	\$67,890	-	\$398,631
18,173	-	\$1,515	-	68,395	86,000	12,546	-	-	\$19,849	68,395
-	-	40	\$7,800	10,000	5,000	5,000	-	-	-	10,000
135,540	-	-	126,980	330,636	200,000	130,636	-	-	-	330,636
137,663	-	-	-	711,241	400,000	196,951	-	114,290	-	711,241
-	-	-	-	11,300	10,000	206	-	1,094	-	11,300
31,258	-	a 11,309 b 1,181	-	162,621	120,000	11,229	-	c 6,630 d 5,339 e 19,423	-	162,621
172,998	-		-	688,903	60,000	258,482	-	365,421	-	688,903
12,442	-	-	-	257,431	100,000	146,634	-	10,797	-	257,431
-	-	-	-	246,084	230,000	-	-	16,084	-	246,084
6,481	-	-	2,004	20,759	20,000	759	-	-	-	20,759
-	-	4,822	-	74,795	52,000	21,848	\$947	-	-	74,795
2,880	\$3,000	-	2,249	8,256	7,500	756	-	-	-	8,256
1,142,828	-	34,120,795	-	42,367,280	17,500,000	3,334,516	21,532,764	-	-	42,367,280
47,044	-	-	-	257,000	200,000	40,279	-	16,721	-	257,000
5,216	-	-	619	17,834	16,875	959	-	-	-	17,834
96,122	-	820	-	155,513	75,000	77,013	-	-	3,500	155,513
6,932	-	-	-	13,000	5,000	1,966	-	6,034	-	13,000
-	-	-	-	1,000	1,000	-	-	-	-	1,000
9,350	-	f 1,000	5,718	35,462	20,000	15,462	-	-	-	35,462
7,031	-	-	7,308	23,240	20,000	3,240	-	-	-	23,240
20,290	-	-	-	46,389	100,000	20,553	-	-	-	120,553
106,907	-	-	-	992,162	800,000	70,000	-	122,162	-	992,162

a Improvement Account.
d Year 1892.

b Suspense Account.
e Year 1893.

c Year 1891.
f Store and office fixtures.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
American Mica Company,	1893. Nov. 2,	1893. a July 8,	\$100,000	-	\$33,623	-	\$1,500	\$45,379
American Net and Twine Company,	Dec. 20,	Dec. 4,	350,000	\$50,000	with	R. E.	55,000	158,450
American Optical Company,	Feb. 24,	Feb. 6,	60,000	119,313	87,000	\$82,313	72,304	331,592
American Pad and Paper Company, The, . . .	Nov. 8,	July 10,	50,000	-	-	-	10,000	18,711
American Powder Mills, The,	Dec. 7,	Nov. 8,	300,000	84,105	with	R. E.	45,000	301,670
American Printing Company, The, . . .	Oct. 23,	b Oct. 4,	750,000	653,812	with	real estate		1,878,327
American Publishing Company, The, . .	Feb. 20,	b Jan. 13,	20,000	-	-	-	12,500	6,488
American Rapid Telegraph Company of Massachusetts, . .	Nov. 24,	Nov. 22,	30,000	c 29,850	-	-	-	38
American Rubber Company,	June 3,	Apr. 19,	1,000,000	175,000	30,000	145,000	125,000	945,518
American Steam Gauge Company,	Mar. 15,	Jan. 24,	50,000	-	-	-	17,465	24,468
American Telephone and Telegraph Company of Massachusetts, . .	June 2,	May 24,	10,000	-	-	-	-	300
American Tool and Machine Company, . .	Jan. 20,	1892. Oct. 19,	100,000	45,000	with	R. E.	71,980	127,626
American Tool and Machine Company (2d return),	Dec. 26,	1893. Oct. 18,	100,000	41,720	with	R. E.	63,000	139,449
American Tube Works,	Mar. 29,	Mar. 6,	300,000	140,000	with	real estate		249,499
American Waltham Watch Company, . .	May 24,	Mar. 30,	3,000,000	-	-	558,200	878,750	395,614
American Whip Company,	Jan. 2,	1892. Dec. 28,	250,000	25,000	-	-	25,000	151,025
Ames Manufacturing Company,	Oct. 10,	1893. Oct. 3,	250,000	100,000	with	R. E.	139,000	30,048
Ames Plow Company,	Feb. 18,	Feb. 16,	200,000	-	-	-	47,500	55,396
Ames Sword Company,	Feb. 10,	Jan. 17,	150,000	62,000	-	-	d 30,702	30,844
Amesbury and Salisbury Gas Company, . .	Nov. 1,	b Oct. 13,	60,000	4,876	-	-	58,562	4,484
Amesbury Building Corporation, The, . .	June 22,	Jan. 10,	30,000	62,050	with	real estate		2,646
Amesbury Carriage Company, The, . .	Dec. 15,	Sept. 12,	50,000	-	-	-	e 1,000	49,518

a Should have been held; statement of Feb. 1, 1893.

c Value of lines in Massachusetts.

d And tools.

b Adjourned.

e Tools and fixtures.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$26,518	-	\$450	-	\$107,470	\$100,000	\$5,541	-	\$1,929	-	\$107,470
264,165	-	-	-	527,615	350,000	174,879	-	2,736	-	527,615
394,396	-	29,659	-	947,263	60,000	5,250	-	682,013	\$200,000	947,263
47,051	-	-	-	75,762	25,000	45,319	-	5,443	-	75,762
75,968	-	64,588	-	571,331	300,000	67,913	-	101,805	101,618	571,331
1,618,678	-	a 500,000	-	4,650,817	750,000	2,534,180	-	1,366,637	-	4,650,817
7,500	-	55	\$9,849	36,392	20,000	16,392	-	-	-	36,392
-	-	-	112	30,000	30,000	-	-	-	-	30,000
754,296	-	3,835	-	2,003,649	1,000,000	519,330	-	178,737	305,582	2,003,649
33,774	\$1,500	-	-	77,207	50,000	8,875	-	-	18,332	77,207
-	-	b 9,700	-	10,000	10,000	-	-	-	-	10,000
106,930	-	2,400	-	353,936	100,000	26,230	c \$14,694	213,012	-	353,936
73,680	-	2,400	-	320,249	100,000	81,711	-	188,538	-	320,249
236,176	-	-	-	625,675	300,000	210,844	-	71,507	43,324	625,675
2,864,371	-	84,133	-	4,781,068	3,000,000	680,592	-	1,100,476	-	4,781,068
123,766	-	-	-	324,791	250,000	21,788	-	28,003	25,000	324,791
76,257	-	9,386	167,433	522,124	250,000	272,124	-	-	-	522,124
133,100	-	3,500	-	239,998	200,000	3,860	-	36,138	-	239,998
96,581	-	-	-	220,127	150,000	65,625	-	4,502	-	220,127
1,397	-	-	-	69,319	60,000	-	-	9,319	-	69,319
-	-	-	-	64,096	30,000	30,000	-	4,096	-	64,096
58,317	-	-	-	108,835	50,000	48,890	-	9,945	-	108,835

a Fall River Iron Works Stock.

b Plant, — Lines in Massachusetts.

c On machinery and stock for depreciation.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	Assets.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Amesbury Electric Light, Heat and Power Company,	1893. Sept. 15,	1893. July 17,	\$60,000	\$89,655	with	R. E.	\$11,887	\$3,925
Amherst Co-operative Creamery Association, The,	Oct. 31,	Oct. 2,	3,700	5,500	\$2,000	\$3,500	1,000	197
Amherst Gas Company, The,	Oct. 23,	Sept. 18,	25,000	1,935	with	R. E.	49,710	3,349
Amherst Water Company,	May 13,	May 2,	40,000	-	a 79,756 4,125	-	-	8,489
Andover Electric Company, The,	Nov. 10,	Oct. 16,	30,000	-	-	12,381	b 45,956	1,573
Andover Press (Limited), The,	Apr. 28,	Apr. 10,	5,000	-	-	-	5,488	4,012
Angier Chemical Company, The,	Mar. 11,	Mar. 6,	10,000	-	-	-	300	15,329
Annewan Manufactory (for 1892),	Jan. 26,	c Aug. 2, 1892.	160,000	41,500	29,500	12,000	49,700	7,330
Annewan Manufactory,	Oct. 24,	c Sept. 19, 1893.	160,000	41,500	29,000	12,500	49,700	2,169
Anthony and Cushman Tack Company,	Sept. 14,	Sept. 13,	76,000	-	-	51,922	34,218	1,678
Appleton Company,	Feb. 8,	Jan. 4,	600,000	300,000	100,000	200,000	316,142	262,317
Apsley Rubber Company,	Feb. 2,	Jan. 16,	100,000	37,287	with	R. E.	13,099	86,641
Archibald Wheel Company,	Jan. 27,	Jan. 17,	60,000	12,000	-	-	11,000	22,049
Arlington Gas Light Company,	Oct. 11,	Sept. 1,	70,000	70,000	with	real estate		{ 4,634 d 3,008
Arlington Mills,	Mar. 2,	Jan. 31,	2,000,000	818,978	113,085	705,893	1,439,604	364,430
Arms Manufacturing Company, The,	May 12,	Apr. 8,	10,000	-	-	5,592	{ e 3,096 f 1,163	{ 25,529
Armstrong Transfer Express Company,	May 29,	May 1,	100,000	75,663	20,000	55,663	-	9,379
Arnold Print Works,	Aug. 8,	g Aug. 1,	150,000	752,927	with	real estate		2,586,167
Arthur Treat Company,	Dec. 18,	May 16,	9,000	-	-	-	-	13,164
Ashburnham Reservoir Company,	June 26,	June 19,	3,200	-	2,000	-	-	-
Ashby Reservoir Company,	June 16,	c Mar. 25,	3,500	-	400	-	-	-
Ashfield Co-operative Creamery Association, The,	July 10,	1892. Dec. 28,	3,500	3,000	100	2,900	1,200	-

a Water works.

b Lines, etc., including horse and wagon.

c Adjourned. d Gas bills.

e Tools and fixtures.

f Engine, boiler and piping.

g Should have been held.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$1,316	\$2,000	-	-	\$108,783	\$50,000	\$54,876	-	\$3,907	-	\$108,783
-	-	\$400	-	7,097	3,700	-	-	3,168	\$229	7,097
1,412	-	194	-	56,600	25,000	a 18,500 b 979 c 462	-	11,659	-	56,600
-	-	-	-	92,370	40,000	40,209	-	12,161	-	92,370
890	-	-	\$2,000	62,800	30,000	d 32,800	-	-	-	62,800
856	-	-	-	10,356	5,000	2,898	-	1,909	549	10,356
9,390	-	-	-	25,019	10,000	14,710	-	309	-	25,019
20,001	-	-	61,571	180,102	160,000	20,102	-	-	-	180,102
31,395	-	-	49,679	174,443	160,000	14,443	-	-	-	174,443
-	-	14,446	-	102,264	76,000	23,063	-	-	3,201	102,264
175,515	-	e 8,987 f 18,804	-	1,081,715	600,000	405,000	g \$6,975 c 2,838	66,902	-	1,081,715
54,673	-	1,807	-	193,487	100,000	64,809	-	-	28,678	193,487
53,322	-	-	-	98,371	60,000	6,501	-	31,870	-	98,371
h 698 i 173	-	-	-	78,613	70,000	j 162 k 618	-	7,733	-	78,613
3,359,560	-	14,821	-	5,997,293	2,000,000	2,647,206	-	1,099,801	250,286	5,997,293
15,455	-	-	-	50,835	10,000	2,620 l 7,000 m 1,250	-	n 29,965	-	50,835
-	-	o 134,764	-	219,796	100,000	113,319	-	6,477	-	219,796
{ with C. & D. R. }	p	q 119,756	-	3,458,850	150,000	1,692,156	-	1,616,694	-	3,458,850
277	-	-	-	13,441	9,000	1,404	-	3,037	-	13,441
-	-	-	2,507	4,507	3,200	1,307	-	-	-	4,507
-	-	-	-	400	3,500	-	-	-	-	3,500
-	-	750	-	4,950	3,500	1,450	-	-	-	4,950

a Bonds.

b Accounts.

c Interest.

d Including bonds.

e Insurance.

f Wheels, etc.

g Cotton freight.

h Coal.

i Coke and tar.

j Scrap.

k Old dividends.

l Bills payable.

m 12½ per cent. dividend.

n Surplus.

o Personal property.

p Charged off.

q Bank stock, etc.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Assabet Manufacturing Company,	1893. May 29,	1893. May 10,	\$1,000,000	\$473,000	\$90,000	\$383,000	\$532,878	\$889,763
Atherton Machine Company,	Dec. 20,	Jan. 18,	300,000	164,617	with	R. E.	119,828	161,374
Atherton Paint Company, The,	Dec. 15,	Oct. 31,	5,000	-	-	-	-	8,373
Athol Building Company,	Apr. 19,	Apr. 11,	12,500	-	-	-	-	-
Athol Gas and Electric Company,	June 9,	Apr. 4,	25,000	8,000	1,000	7,000	a 49,543	1,144
Athol Machine Company, The,	July 17,	June 20,	50,000	-	21,901	-	32,000	7,374
Athol Water Company,	Oct. 3,	Aug. 16,	80,000	243,509	with	real estate		2,195
Atkinson Coal Company,	Apr. 10,	Apr. 4,	20,000	13,000	with	R. E.	500	35,544
Atlantic Cotton Mills, .	Feb. 7,	Jan. 9,	1,000,000	494,902	-	-	456,091	446,700
Atlantic Glue Company,	June 30,	Jan. 19,	15,000	-	-	-	6,984	8,630
Atlantic Telegraph Company of Massachusetts,	Sept. 2,	June 28,	5,000	-	-	-	-	-
Atlantic Works, . . .	Feb. 2,	Jan. 16,	300,000	125,000	b 75,000	50,000	110,000	101,875
Atlas Pulp Company, .	Apr. 17,	Jan. 23,	20,000	-	-	-	17,006	2,979
Atlas Tack Corporation,	July 5,	June 27,	700,000	200,000	74,000	126,000	325,054	360,262
Auburn Mills Company,	Mar. 24,	c Feb. 1,	35,000	-	-	-	d 13,217	770
Austin Brothers Company, The,	Sept. 8,	e	30,000	-	-	-	-	-
Austin C. Wellington Coal Company,	Aug. 22,	c Aug. 19,	60,000	-	-	34,215	9,036	19,913
Automatic Winder Company,	Oct. 10,	f Jan. 24,	24,000	-	-	-	25	-
Ayer Furniture Company, The,	May 3,	Jan. 18,	7,000	-	-	-	8,000	5,200
B. F. Nichols Belting Company,	Feb. 7,	Jan. 27,	40,000	-	-	-	17,290	6,806
B. F. Sturtevant Company,	Aug. 7,	Feb. 10,	500,000	-	-	-	51,824	590,928
B. L. Bragg Company, The,	Jan. 30,	c Jan. 3,	40,000	-	-	-	-	26,195
B. W. Fellows Machine Company,	July 29,	June 14,	5,000	-	-	-	500	772
Babcock Varnish Company, The,	Jan. 21,	Jan. 7,	30,000	-	-	-	-	33,542
Bacon Paper Company, The,	May 18,	Feb. 15,	175,000	183,965	with	real estate		120,975

a Mains, etc., both gas and electric.

b Land, wharf and docks.

c Adjourned.

d And fixtures.

e Corporation has done no business since incorporated.

f Should have been held.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$983,751	-	-	-	\$2,880,392	1,000,000	1,197,900	-	\$682,492	-	2,880,392
79,658	\$3,054	\$20,812	-	539,343	300,000	176,161	-	63,182	-	539,343
5,812	-	331	-	14,516	5,000	9,066	-	460	-	14,516
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	58,687	25,000	33,107	-	580	-	58,687
28,719	-	469	-	90,463	50,000	21,176	-	12,179	\$7,108	90,463
1,009	-	-	-	246,713	80,000	162,373	-	4,340	-	246,713
2,489	-	-	-	51,533	20,000	27,600	-	-	3,933	51,533
372,597	-	10,989	-	1,781,220	1,000,000	575,426	-	205,794	-	1,781,220
21,474	-	5,648	-	42,736	15,000	5,955	-	21,781	-	42,736
-	-	a 5,000	-	5,000	5,000	-	-	-	-	5,000
39,476	-	24,500	-	399,851	300,000	78,697	-	21,254	-	399,851
11,746	-	-	\$6,119	37,850	15,000	22,850	-	-	-	37,850
850,450	{	b 1,500	{	1,760,073	700,000	d 280,000	{	e \$75,949	-	1,760,073
48,832		c 8,400				704,124				
-	-	-	16,481	79,300	35,000	44,800	-	-	-	79,300
-	-	-	-	-	-	-	-	-	-	-
23,440	-	-	19,974	108,578	60,000	48,578	-	-	-	108,578
-	-	-	24,275	24,300	24,000	300	-	-	-	24,300
9,232	-	2,604	-	20,036	7,000	9,042	-	-	3,994	20,036
12,286	-	-	5,697	42,079	40,000	2,079	-	-	-	42,079
178,785	-	26,742	-	848,279	500,000	114,835	-	193,884	39,560	848,279
71,038	-	-	-	97,233	40,000	53,165	-	4,068	-	97,233
1,351	3,500	250	-	6,373	5,000	619	-	754	-	6,373
16,350	-	4,406	-	54,298	30,000	19,298	-	-	5,000	54,298
125,083	-	4,586	-	434,609	175,000	179,205	-	80,404	-	434,609

a Rights of way over certain highways and railways in Massachusetts.

b Office fixtures.

c Market value sinking fund to redeem bonds.

d Funded debt, ten-year bonds, due 1901.

e Surplus.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Balley Weston Company,	1893. Feb. 16,	1893. Jan. 4,	\$10,000	-	-	-	-	\$8,751
Banister Carley Company, The, . . .	Aug. 19,	α Aug. 11,	8,100	-	-	-	-	2,387
Banker and Tradesman Company, . . .	Jan. 20,	Jan. 12,	5,000	-	-	-	-	4,270
Barnaby Manufacturing Company, . . .	July 26,	Apr. 24,	400,000	-	\$20,500	\$559,721	{ with bl'd'gs. }	35,235
Barnard Manufacturing Company, . . .	Oct. 30,	Oct. 26,	330,000	-	-	170,457	\$277,993	25,799
Barnard Sumner & Putnam Company, . . .	Mar. 18,	Feb. 10,	300,000	-	-	-	-	160,087
Barre Hotel Company, The, . . .	Aug. 2,	Jan. 11,	25,000	\$21,000	3,000	18,000	-	-
Battery Wharf Store Company, . . .	Nov. 27,	α Nov. 1,	300,000	-	420,390	-	-	33,901
Bay State Belting Company, . . .	Jan. 6,	1892. Dec. 14,	20,000	10,594	4,563	6,031	4,636	30,343
Bay State Brick Company, . . .	Jan. 20,	1893. Jan. 10,	300,000	291,588	with	R. E.	25,000	47,800
Bay State Coal Company, . . .	Aug. 25,	July 21,	15,000	-	-	8,063	-	10,369
Bay State Co-operative Creamery Association, The, . . .	Feb. 7,	Jan. 7,	2,500	-	-	1,000	1,500	800
Bay State Corset Company, . . .	Aug. 4,	July 14,	100,000	-	687	-	δ 25,424	57,411
Bay State Gas Company, The, . . .	Aug. 5,	May 22,	500,000	5,025,153	with	real	estate	27,577
Bay State House, Proprietors of the, . . .	Mar. 1,	Jan. 20,	86,800	117,000	75,000	42,000	-	9,391
Bay State Ice Company,	June 22,	Apr. 17,	48,000	20,000	-	9,500	-	11,665
Bay State Iron Company,	July 13,	June 28,	948,000	-	376	-	-	1,051
Bay State Paper Box Company, . . .	July 20,	Jan. 24,	5,000	-	-	-	2,600	1,600
Bay State Shoe and Leather Company, . .	Jan. 20,	1892. Dec. 20,	400,000	52,053	with	R. E.	32,616	495,611
Bay State Watch Case Company, . . .	Sept. 8,	1893. May 10,	100,000	-	-	-	21,745	30,606
Bay State Whip Company, . . .	Apr. 21,	1892. Dec. 21,	35,000	-	-	-	7,037	30,416
Bay State Worsted Company, The, . . .	Feb. 10,	1893. Jan. 30,	25,000	15,000	-	-	1,547	172
Beacon Publishing Company, The, . . .	Feb. 17,	Jan. 24,	15,000	-	-	-	-	11,651

α Adjourned.

δ And fixtures.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
a \$8,240	-	b \$218	-	\$17,209	\$10,000	\$7,029	-	\$180	-	\$17,209
6,475	-	c 593	-	9,455	8,100	445	-	910	-	9,455
d 1,000	-	-	-	5,270	5,000	-	-	270	-	5,270
235,669	-	-	-	851,174	400,000	307,000	-	78,443	\$65,731	851,174
86,941	-	-	-	561,190	330,000	103,298	-	108,344	19,548	561,190
307,000	-	5,670	-	472,757	300,000	18,000	-	141,774 12,983	-	472,757
-	-	f 3,000	\$17,943	41,943	25,000	16,943	-	-	-	41,943
-	-	-	-	454,291	290,000	160,000	-	4,291	-	454,291
21,120	-	-	-	66,693	20,000	22,417	-	14,276	10,000	66,693
107,902	-	-	-	472,359	300,000	84,111	-	88,248	with bal. P. & L.	472,359
4,465	-	-	-	22,897	15,000	6,084	-	1,813	-	22,897
-	-	-	-	3,300	2,500	-	-	-	800	3,300
58,664	\$8,000	-	-	150,166	100,000	40,166	\$5,043	4,957	-	150,166
46,486	-	25,790	-	5,125,006	500,000	4,619,190	-	5,816	-	5,125,006
-	-	-	10,409	136,800	86,800	50,000	-	-	-	136,800
C. & D. R. {	-	g 7,779	10,847	59,791	48,000	11,791	-	-	-	59,791
125	-	-	953,716	955,268	948,000	7,268	-	-	-	955,268
1,200	-	-	-	5,400	5,000	400	-	-	-	5,400
723,663	-	15,727	-	1,319,670	400,000	456,443	-	354,894	108,328	1,319,670
59,678	-	-	-	142,029	100,000	35,750	-	6,279	-	142,029
26,798	-	67	-	64,318	35,000	23,312	-	h 3,500	2,506	64,318
-	-	-	20,227	36,946	25,000	11,946	-	-	-	36,946
-	-	800	3,122	15,573	15,000	573	-	-	-	15,573

a Merchandise.

b Fixture account.

c Fixtures.

d And type, furniture, etc.

e Surplus.

f Furniture and fixtures.

g Horses, wagons, etc.

h Dividend.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Beacon Shoe Manufacturing Company, . . .	1893. Nov. 15,	1893. Nov. 15,	\$25,000	-	-	-	\$6,958	\$15,023
Bedford Lumber and Manufacturing Company,	Aug. 3,	June 21,	50,000	\$27,209	with	R. E.	35,918	23,706
Beebe and Holbrook Company, The,	Jan. 9,	Jan. 7,	150,000	220,000	with	R. E.	112,100	169,865
Belcher and Taylor Agricultural Tool Company,	Jan. 9,	1892. Dec. 21,	50,000	24,100	\$400	\$23,700	12,230	39,146
Belchertown Co-operative Creamery Association,	Feb. 28,	1893. Jan. 2,	3,000	2,000	200	1,800	1,425	2,283
Bell Telephone Company,	Oct. 13,	Sept. 13,	450,000	-	-	-	-	-
Belvidere Woolen Manufacturing Company, . .	Mar. 20,	Mar. 7,	200,000	87,279	with	R. E.	41,000	23,048
Bemis and Call Hardware and Tool Company, . .	July 12,	July 9,	26,400	33,225	with	R. E.	11,000	19,509
Bennett Manufacturing Corporation, The, . .	Feb. 20,	Feb. 15,	700,000	311,656	8,793	302,863	713,344	121,715
Berkeley House Company,	Feb. 6,	Jan. 30,	150,500	540,967	with	R. E.	-	13,656
Berkshire Cotton Manufacturing Company, . .	Oct. 26,	Oct. 12,	950,000	230,000	with	R. E.	609,491	104,374
Berkshire Courier Company,	Feb. 14,	Jan. 10,	15,000	-	-	-	a 10,000	3,759
Berkshire Creamery Co-operative Association,	Mar. 31,	Jan. 10,	2,300	1,200	200	1,000	800	25
Berkshire Glass Sand Company, The,	Apr. 13,	Apr. 12,	16,700	16,361	with	R. E.	4,265	10,729
Berkshire Hills Co-operative Creamery Association,	July 3,	Jan. 14,	2,500	1,500	500	1,000	1,000	-
Berkshire Ore Company,	July 11,	July 5,	100,000	5,000	-	-	-	-
Berkshire Overall Company,	Mar. 6,	Jan. 2,	10,000	-	-	-	1,770	27,557
Berkshire Tack Company, The,	June 12,	May 31,	5,000	-	-	-	3,506	931
Berkshire Water Company,	Apr. 14,	Apr. 12,	20,000	42,621	b 3,950	38,671	-	1
Beverly Building Association, The,	Oct. 10,	June 27,	150,000	154,266	17,381	136,885	8,000	5,239
Beverly Co-operative Association,	Apr. 5,	Jan. 11,	8,000	-	-	-	-	4,577

a And fixtures, type, etc.

b And reservoirs.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$6,153	-	-	-	\$28,734	\$25,000	\$635	\$400	\$2,000	\$699	\$28,734
49,925	-	<i>a</i> \$5,000	-	141,758	50,000	86,999	-	4,759	-	141,758
77,625	-	-	-	579,620	150,000	39,833	-	389,787	{ with bal. F. & L. }	579,620
32,310	-	-	-	107,786	50,000	5,821	-	36,253	{ <i>b</i> 6,212 <i>c</i> 9,500 }	107,786
-	-	-	-	5,708	2,525	2,125	-	-	154	4,804
-	-	-	-	-	-	-	-	-	-	-
220,171	-	-	-	371,498	200,000	3,016	-	168,482	-	371,498
25,077	-	4,304	-	93,115	26,400	4,612	-	3,748	58,355	93,115
546,209	-	-	-	1,692,924	700,000	<i>d</i> 630,275 <i>e</i> 5,306 }	<i>f</i> 8,059	349,284	-	1,692,924
-	-	12,242	-	566,865	150,500	405,078	-	11,287	-	566,865
138,635	-	-	-	1,082,500	950,000	-	-	132,500	-	1,082,500
630	-	1,831	-	16,120	15,000	890	-	230	-	16,120
-	-	<i>g</i> 446	-	2,470	2,025	<i>d</i> 445	-	-	-	2,470
1,593	-	800	-	33,748	16,700	42	-	12,006	5,000	33,748
-	-	-	-	2,500	2,500	-	-	-	-	2,500
2,500	-	-	\$110,584	118,084	100,000	18,084	-	-	-	118,084
19,972	-	-	-	49,299	10,000	{ 21,873 <i>A</i> 1,500 }	-	-	15,926	49,299
2,304	-	-	1,766	8,507	5,000	3,507	-	-	-	8,507
-	-	-	3,062	45,674	20,000	{ 420,000 <i>B</i> 5,674 }	-	-	-	45,674
-	-	-	-	167,505	115,200	48,500	-	3,805	-	167,505
10,292	-	-	-	14,869	8,000	3,843	1,605	-	{ <i>J</i> 21 <i>K</i> 800 <i>L</i> 600 }	14,869

a Stock in treasury.*c* On buildings on leased land, subject to removal on six months' notice.*e* Labor.*f* Bonds.*f* Real estate sales.*g* Unpaid dividends, 1892.*g* Fixtures.*k* For dividends, 1893.*b* On buildings.*d* Bills payable.*A* Dividend.*i* For doubtful accounts.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Beverly Gas and Electric Company,	1893. Sept. 12,	1893. July 18,	\$100,000	\$40,258	with	R. E. }	\$62,556 a 20,064	{ \$5,993
Bigelow Carpet Company,	June 3,	May 31,	1,000,000	360,000	with	R. E.	507,978	589,920
Bigelow Lithographic Company,	Sept. 7,	Aug. 9,	15,000	-	-	-	10,341	4,930
Black Rock Hotel Company,	Mar. 13,	1892. Oct. 28,	25,000	37,000	with	R. E.	-	1,459
Blackstone Valley Co-operative Creamery Company,	Jan. 7,	Nov. 5,	3,000	3,167	with	R. E.	786	179
Blackstone Valley Co-operative Creamery Company (2d return),	Nov. 29,	1893. Nov. 4,	3,000	3,309	with	R. E.	742	372
Blair Manufacturing Company, The,	Nov. 3,	Sept. 15,	25,000	-	-	-	11,253	15,798
Blake Manufacturing Company,	May 5,	Apr. 10,	15,000	-	-	-	17,949	6,010
Bleak House Association,	Nov. 22,	Sept. 11,	20,000	18,000	with	R. E.	-	-
Blue Hill Electric Company, The,	Oct. 30,	Oct. 17,	25,000	-	-	\$3,742	16,529	93
Boott Cotton Mills,	Dec. 19,	Dec. 11,	1,200,000	524,360	\$105,360	419,000	538,114	871,023
Border City Hotel Company,	Nov. 14,	Aug. 23,	150,000	273,462	150,000	123,462	-	2,402
Border City Manufacturing Company,	Nov. 6,	Nov. 1,	1,000,000	379,599	24,000	355,599	866,401	51,955
Boston Advertising Company,	Apr. 20,	Jan. 20,	25,000	-	-	-	-	754
Boston and Bangor Steamship Company, . .	Mar. 6,	Feb. 14,	500,000	-	132,814	-	391,000	62,394
Boston and Gloucester Steamboat Company, The,	Mar. 14,	Feb. 8,	60,000	-	-	-	60,000	10,429
Boston and Philadelphia Steamship Company, . .	May 10,	Apr. 12,	712,600	-	-	-	-	67,559
Boston and Provincetown Steamship Company, The,	Feb. 14,	Feb. 8,	70,000	-	-	-	12,000	12,839
Boston Bank Note and Lithographing Company,	Nov. 15,	Oct. 3,	30,000	-	-	-	20,000	8,561
Boston Base Ball Association,	June 30,	1892. Dec. 22,	7,800	151,200	with	R. E.	-	5,413
Boston Belting Company,	Jan. 12,	Dec. 5,	700,000	205,000	125,000	80,000	250,000	206,867

a Street mains and meters.
d And furniture and fittings.
g Steamers, etc.

b Adjourned.
e In lieu of annual.
h Two steamboats.

c Should have been held.
f Wharves.
i Steamer Longfellow.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$1,101	-	\$2,043	-	\$132,015	\$92,000 a 11,800	\$566	-	\$27,649	-	\$132,015
843,177	-	-	-	2,301,075	1,000,000	590,331	b \$87,934	\$72,810	\$50,000	2,301,075
731	-	5,011	-	21,013	15,000	c 4,500 501	-	902	50	21,013
-	-	d 5,500	-	43,959	25,000	15,500	-	3,459	-	43,959
e 227	-	-	-	4,359	3,000	f 1,300	-	59	-	4,359
-	-	-	-	4,423	3,000	f 1,300	g 18	55	50	4,423
12,530	-	3,335	-	42,916	25,000	4,140	-	10,823	2,953	42,916
11,392	-	-	-	35,351	15,000	20,351	-	-	-	35,351
-	-	2,000	-	20,000	20,000	-	-	-	-	20,000
-	-	22,138	\$948	43,450	22,000	21,450	-	-	-	43,450
594,656	-	-	-	2,528,153	1,200,000	1,094,776	-	51,164	182,213	2,528,153
-	-	-	484	276,348	150,000	126,348	-	-	-	276,348
221,261	-	-	-	1,519,216	1,000,000	116,874	-	317,165	85,177	1,519,216
300	-	A 10,000	13,196	24,250	24,000	250	-	-	-	24,250
-	-	-	-	586,208	500,000	53,956	-	32,252	-	586,208
-	-	-	-	70,429	60,000	-	-	10,429	-	70,429
-	-	816,109	-	883,668	712,600	146,520	-	4,548	i 20,000	883,668
-	-	-	45,161	70,000	70,000	-	-	-	-	70,000
1,220	-	800	3,676	34,257	30,000	4,257	-	-	-	34,257
-	-	j 13,500	-	170,113	7,800	63,050	-	99,263	-	170,113
737,082	\$100	7,121	-	1,406,170	700,000	136,020	-	565,650	4,500	1,406,170

a Special stock.

b Fire insurance.

c Notes payable.

d Hotel furniture.

e Supplies.

f Bills payable.

g Dividend account.

A Contracts estimated.

i And insurance.

j Twenty-seven shares National Exhibition Company stock.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Boston Blower Company, The, . . .	1893. Nov. 10,	1893. a Nov. 6,	\$100,000	\$34,000	\$5,000	\$29,000	\$30,000	\$18,721
Boston Book Company, The, . . .	June 29,	June 5,	75,000	-	-	-	-	28,494
Boston Cab Company, .	Feb. 20,	Jan. 17,	250,000	164,194	with	R. E.	-	19,830
Boston Can Company, .	Jan. 12,	Jan. 11,	25,000	-	-	19,000	7,937	23,717
Boston Chair Manufacturing Company, . .	June 23,	b June 10,	150,000	-	-	-	114,201	44,098
Boston Clock Company,	Apr. 20,	1892. Dec. 5,	500,000	35,000	5,000	30,000	34,000	3,000
Boston Coffe Dam Company, . . .	June 8,	1893. Apr. 19,	5,000	-	923	-	-	-
Boston Cold Storage and Freezing Company, .	Dec. 28,	Dec. 21,	125,000	110,070	with	R. E.	-	361
Boston Co-operative Building Company, .	Apr. 17,	Jan. 9,	300,000	359,696	with	R. E.	-	17,220
Boston Co-operative Flower Growers Association, The, . .	Nov. 8,	Oct. 7,	1,500	-	-	-	-	2,703
Boston Cordage Company, . . .	Aug. 7,	Feb. 15,	250,000	-	-	-	-	543,183
Boston Counter Company, . . .	Nov. 2,	Oct. 11,	30,000	-	-	-	12,613	30,122
Boston Cyclorama Company, . . .	Sept. 26,	June 12,	300,000	-	-	-	-	-
Boston Dental Manufacturing Company, . .	Aug. 14,	July 20,	50,000	-	-	-	-	83,612
Boston Duck Company,	Mar. 11,	Feb. 15,	350,000	70,000	with	R. E.	78,464	69,313
Boston Electric Company, . . .	July 7,	Jan. 23,	100,000	-	-	-	5,937	c 44,095
Boston Electric Light Company, . . .	Aug. 10,	Aug. 8,	2,000,000	486,077	with	R. E.	d 1,663,737	161,741
Boston Electric Protective Association, . .	Feb. 17,	Jan. 4,	6,000	-	-	-	-	2,758
Boston Fire Brick and Clay Retort Manufacturing Company, . .	Mar. 27,	Jan. 18,	140,000	-	160,000	-	-	162,788
Boston Flint Paper Company, The, . . .	Mar. 22,	Feb. 25,	20,000	-	-	13,831	8,247	1,386
Boston Forge Company,	June 15,	Apr. 20,	100,000	35,844	-	-	e 57,511	36,902
Boston Fresh Tripe Company, . . .	Aug. 2,	July 10,	22,500	-	-	-	1,500	14,415
Boston Fruit Company,	Oct. 9,	Sept. 23,	500,000	1,368,833	-	-	-	-
Boston Furnace Company, . . .	July 26,	June 26,	25,000	-	-	-	-	26,457

a In lieu of annual.

b Adjourned.

c Including some uncollectible accounts.

d And lines, lamps, etc.

e And tools.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debita.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$75,685	-	a \$10,128	\$18,395	\$187,429	\$100,000	\$87,429	-	-	-	\$187,429
80,855	-	-	-	109,339	62,000	40,584	-	\$5,333	\$1,422	109,339
-	-	b 346,508	28,527	559,050	250,000	194,059 c 115,000	-	-	-	557,050
9,387	-	-	-	60,041	25,000	9,028	-	26,018	-	60,041
83,555	-	-	322,433	564,887	150,000	d 9,648 e 405,239	-	-	-	564,887
40,000	\$10,000	5,000	608,500	730,500	327,500	403,000	-	-	-	730,500
-	-	-	4,185	5,108	5,000	108	-	-	-	5,108
-	-	389	69,706	180,526	125,000	55,526	-	-	-	180,526
-	-	17,053	-	393,969	219,000	113,600	-	13,140	48,229	393,969
-	-	-	-	2,703	1,500	219	-	984	-	2,703
214,193	-	-	-	757,376	250,000	464,793	-	42,583	-	757,376
30,786	-	322	-	73,843	30,000	33,674	f \$7,180	-	2,989	73,843
-	-	g 10,000	-	10,000	300,000	1,583	-	-	-	301,583
37,448	-	-	1,880	72,940	50,000	22,940	-	-	-	72,940
182,839	-	-	-	400,616	350,000	2,827	-	5,409	A 42,380	400,616
32,373	16,240	8,233	-	106,878	90,800	-	-	16,078	-	106,878
47,080	-	5,556	-	2,354,191	1,596,200	448,132	-	309,859	-	2,354,191
5,782	-	47,355	-	15,875	6,000	-	-	8,620	1,355	15,875
-	-	-	-	322,788	140,000	121,255	-	61,533	{ with bal. P. & L. }	{ 322,788 }
28,267	-	-	-	51,741	20,000	27,443	-	4,298	-	51,741
20,490	-	-	-	144,747	100,000	22,093	-	22,664	-	144,747
4,826	-	12,913	-	33,654	22,500	8,782	-	2,372	-	33,654
561,099	-	-	-	1,929,932	500,000	463,482	-	966,450	{ with bal. P. & L. }	{ 1,929,932 }
19,782	-	800	1,021	48,060	25,000	23,060	-	-	-	48,060

a Patterns. b Personal property, etc. c Mortgages on real estate. d Bills payable. e Capital borrowed.
f Surplus. g Cyclorama canvas. A Guaranty and renovation. † Construction.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Boston Gas Light Company,	1893. Mar. 10,	1893. Feb. 13,	\$2,500,000	\$1,435,181	with	R. E.	\$5,390,753	\$434,259	
Boston Herald Company, The,	June 15,	May 15,	200,000	-	-	-	a 200,000	117,742	
Boston Ice Company, The,	July 26,	Feb. 23,	189,000	185,397	with	R. E.	-	52,242	
Boston Incandescent Lamp Company, The,	Sept. 15,	July 5,	15,000	-	-	-	7,682	5,039	
Boston Journal of Commerce Publishing Company,	Dec. 21,	b Dec. 20,	20,000	-	-	-	4,000	18,199	
Boston Lead Manufacturing Company,	Feb. 14,	Feb. 13,	450,000	210,000	with	R. E.	65,000	172,847	
Boston Lighterage & Towing Company, The,	Aug. 25,	Apr. 24,	30,000	-	-	-	13,480	9,611	
Boston Marble and Granite Company, The,	July 29,	July 15,	25,000	-	-	-	700	5,290	
Boston Music Hall Association,	July 26,	June 14,	100,000	225,000	-	-	-	48,406	
Boston Parcel Delivery Company,	June 16,	May 8,	50,000	-	-	-	-	4,998	
Boston Real Estate Association,	Aug. 12,	Apr. 20,	100,000	35,343	with	R. E.	-	2,123	
Boston Regalia Company, The,	Nov. 21,	Nov. 18,	10,000	-	-	-	1,736	3,156	
Boston Rubber Company,	May 20,	May 2,	300,000	-	\$151,806	-	158,213	251,949	
Boston Rubber Shoe Company,	June 12,	May 10,	3,000,000	530,000	-	-	272,000	3,701,327	
Boston School Supply Company,	Mar. 23,	Mar. 6,	25,000	-	-	-	c 551 d 6,804	11,661	
Boston Spar Company, The,	Apr. 28,	Apr. 3,	10,000	-	-	-	-	24,957	
Boston Stereotype Foundry,	Sept. 8,	May 29,	10,000	-	-	-	1,000	-	
Boston Storage Warehouse Company, The,	May 12,	Apr. 13,	400,000	482,696	117,990	\$364,706	-	1,415	
Boston Terra Cotta Company,	Mar. 27,	Jan. 9,	50,000	-	-	-	3,000	70,422	
Boston Theatre, The Proprietors of the,	Jan. 11,	Jan. 9,	125,000	507,000	-	-	-	756	
Boston Thread and Twine Company (for 1892),	Jan. 19,	1892. b Dec. 24,	80,000	-	-	77,937	80,314	4,731	

a Presses, type, etc.
c Store fixtures.

b Adjourned.
d Book electrotype plates.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$112,931	-	-	-	7,373,124	2,500,000	\$219,976	-	4,663,148	-	7,373,124
-	-	-	-	317,742	200,000	-	-	67,742	\$50,000	317,742
-	-	\$140,290	-	377,929	189,000	-	\$25,000	125,929	38,000	377,929
1,977	-	5,000	\$950	20,648	15,000	5,648	-	-	-	20,648
-	-	8,965	90,686	121,350	20,000	101,850	-	-	-	121,850
160,236	-	-	-	608,083	450,000	136,300	-	21,783	-	608,083
-	-	-	8,737	31,828	30,000	1,828	-	-	-	31,828
8,400	-	-	13,487	27,877	25,000	2,877	-	-	-	27,877
-	-	-	-	273,406	100,000	140,000	-	a 33,406	-	273,406
-	-	b 50,433	-	55,431	50,000	-	-	5,431	-	55,431
-	-	-	-	37,466	18,436	17,000	-	346	1,684	37,466
12,219	-	c 1,201	-	18,312	10,000	6,627	-	1,785	with bal. P. & L.	18,312
328,742	-	5,924	-	896,634	300,000	367,617	-	94,519	134,498	896,634
1,388,383	-	12,500	-	5,904,210	3,000,000	553,530	{ d 200,000 e 200,000 f 200,000	1,750,680	-	5,904,210
14,868	-	286	-	34,170	25,000	8,720	-	450	-	34,170
4,152	-	-	-	29,109	10,000	17,699	-	1,410	-	29,109
-	-	-	-	1,000	10,000	-	-	-	-	10,000
-	-	-	-	484,111	400,000	25,000	-	59,111	-	484,111
22,565	-	g 10,457	-	106,444	50,000	42,106	-	14,338	-	106,444
-	-	-	-	507,756	125,000	-	-	382,756	-	507,756
129,939	-	h 24,500	{ i 24,000 3,864	345,239	80,000	265,289	-	-	-	345,289

a Balance income account.

d Guaranty account.

g Kilns, tools, etc.

b Personal property.

e Contingent account.

h Treasury stock.

c Fixtures.

f Insurance account.

i Depreciation capital stock.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Boston Thread and Twine Company, . . .	1893. Oct. 31,	1893. a Jan. 26,	\$80,000	-	\$78,182	-	\$74,083	\$24,010
Boston Times Company, The, . . .	Dec. 14,	Oct. 17,	24,000	-	-	-	b 17,036	5,963
Boston Tow Boat Company, . . .	May 11,	Apr. 18,	1,000,000	\$72,978	68,500	\$4,478	-	71,232
Boston Trading and Export Company, The, .	July 29,	June 8,	7,000	-	-	-	-	2,685
Boston Transcript Company, . . .	Mar. 3,	Feb. 20,	60,000	-	-	30,000	23,000	9,133
Boston Transfer Company, The, . . .	May 15,	May 9,	20,000	-	-	-	-	4,970
Boston Veterinary Hospital, The, . . .	Mar. 10,	Jan. 7,	3,000	-	-	-	-	2,723
Boston Wall Paper Company, The, . . .	Feb. 13,	1892. July 12,	60,000	-	-	-	29,270	54,190
Boston Wharf Company, The, . . .	Feb. 16,	1893. Feb. 7,	600,000	2,142,006	c 1,712,946	d 429,060	1,259	322,571
Boston Woven Hose and Rubber Company, . .	Dec. 15,	Nov. 21,	600,000	229,800	45,000	184,800	79,326	241,254
Bourne Mills, . . .	Nov. 21,	Oct. 30,	400,000	400,000	with	real	estate	31,988
Bouvé, Crawford & Co. (Corporation), . .	Apr. 14,	Feb. 20,	100,000	16,529	-	-	6,800	16,807
Bowenville Coal Company, The, . . .	May 9,	Apr. 19,	40,000	23,426	18,700	4,726	4,000	19,879
Bowker Fertilizer Company, . . .	Feb. 16,	Feb. 8,	600,000	296,618	with	real	estate	612,913
Boyd and Corey Boot and Shoe Manufacturing Company, The (for 1892), . . .	Jan. 3,	1892. Dec. 8,	250,000	59,506	with	R. E.	53,223	152,040
Boyd and Corey Boot and Shoe Manufacturing Company, . . .	Dec. 12,	1893. Dec. 2,	250,000	59,506	with	R. E.	53,223	74,773
Bradford Joint Company, . . .	Feb. 18,	Jan. 26,	6,000	-	-	-	3,200	10,736
Bradford Water Company, . . .	Dec. 26,	Nov. 2,	60,000	-	8,800	-	e 119,999	3,561
Bradley Fertilizer Company, . . .	July 26,	f Feb. 28,	400,000	-	-	50,000	10,000	1,273,726
Brainard Milling Machine Company, . . .	Mar. 6,	Feb. 7,	75,000	30,482	4,421	26,061	55,631	11,988
Breach Sole Cutting Machine Company, . .	Dec. 19,	Dec. 6,	60,000	-	-	-	350	58

a Statement of July 1, 1893.
d And improvements.

b And plant, fixtures, etc.
e And pipes.

c Assessors' valuation, Boston.
f Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$129,244	-	-	-	\$305,519	\$80,000	\$225,519	-	-	-	\$305,519
-	-	-	\$4,387	27,386	24,000	3,386	-	-	-	27,386
11,968	-	\$1,086,645	-	1,242,723	1,000,000	101,718	-	\$24,545	\$116,460	1,242,723
4,699	-	{ \$1,800 c 1,000 }	-	10,184	7,000	2,426	-	758	-	10,184
-	-	4,867	-	67,000	60,000	-	\$7,000	-	-	67,000
-	-	17,000	-	21,970	20,000	1,110	-	860	-	21,970
-	-	-	491	3,214	3,000	214	-	-	-	3,214
83,460	-	8,252	82,688	257,869	60,000	197,869	-	-	-	257,869
-	-	-	-	2,466,836	600,000	508,177	d 1,319,159	43,500	-	2,466,836
322,947	\$1,000	50,000	-	924,327	600,000	324,327	-	-	-	924,327
64,703	-	-	-	496,691	400,000	1,920	\$4,771	-	-	496,691
163,277	-	38,622	-	241,835	100,000	{ \$108,010 f 33,825 }	-	-	-	241,835
5,151	-	-	-	52,456	40,000	2,787	-	9,669	-	52,456
353,555	-	-	-	1,263,086	600,000	358,407	-	144,679	{ 150,000, g 10,000 }	1,263,086
146,847	-	-	11,602	423,217	250,000	173,217	-	-	-	423,217
54,349	-	-	27,264	269,114	250,000	19,114	-	-	-	269,114
14,458	-	700	-	29,094	6,000	-	-	16,611	6,483	29,094
-	-	-	-	132,360	60,000	67,532	-	4,828	-	132,360
245,651	-	50,000	-	1,629,377	400,000	802,933	-	-	426,444	1,629,377
100,641	-	4,000	-	202,742	75,000	62,568	-	65,174	-	202,742
592	48,216	4,466	8,727	62,409	60,000	2,409	-	-	-	62,409

a And insurance.

b License.

c Estimated value of lease.

d Surplus.

e Bills payable.

f Accounts payable.

g For contingency.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Bridgewater Box Company,	1893. Sept. 18,	1893. a Sept. 1,	\$30,000	\$42,821	-	-	\$5,869	\$9,657	
Bridgewater Water Company,	June 26,	a June 24,	100,000	10,000	\$500	\$9,500	7,000	\$51	
Briggs and Allyn Manufacturing Company, . .	Mar. 6,	Feb. 8,	28,000	-	-	4,500	10,000	30,000	
Briggs Carriage Company,	Jan. 9,	1892. Oct. 1,	30,000	18,000	2,000	16,000	5,000	52,850	
Brigham Factory Company,	July 26,	1893. Apr. 26,	17,200	7,000	with	R. E.	1,000	-	
Bristol Manufacturing Corporation,	Aug. 21,	July 18,	500,000	24,836	12,015	12,821	17,856	401,532	
Brockton Co-operative Boot and Shoe Company, The,	Mar. 22,	1892. Dec. 31,	23,000	9,450	4,000	5,450	6,353	17,584	
Brockton Gas Light Company,	Sept. 20,	1893. Aug. 8,	250,000	179,430	with	real estate		13,416	
Brockton Industrial Corporation,	May 9,	Apr. 12,	8,000	7,754	with	R. E.	1,711	175	
Brockton Publishing Company, The,	Apr. 26,	Jan. 3,	5,000	-	-	-	b 800	1,200	
Brockton Real Estate and Improvement Company,	July 5,	1892. Feb. 2,	-	-	-	-	-	-	
Brookfield Brick Company,	Dec. 26,	1893. c Jan. 21,	10,200	-	-	-	-	10,200	
Brookline Artificial Ice Company,	July 22,	Jan. 18,	40,000	15,909	6,000	9,909	7,591	1,561	
Brookline Gas Light Company,	Apr. 21,	1892. Sept. 28,	500,000	559,900	198,306	391,684	d 361,067	36,987 e 6,000	
Brookline Gas Light Company,	Oct. 6,	1893. Sept. 27,	1,000,000	-	-	539,921	d 819,411	e 6,000 112,874	
Brookside Paper Manufacturing Company,	Sept. 16,	c July 19,	25,000	4,000	with	R. E.	3,000	-	
Brophy Bros. Shoe Co.,	Dec. 22,	Oct. 10,	25,000	-	-	-	9,103	31,001	
Brown and Simpson Company, The,	Jan. 23,	Jan. 10,	75,000	-	-	-	6,002	93,694	
Brown Bag Filling Machine Company, The,	Aug. 4,	May 16,	20,000	-	-	-	-	950	
Bryant Box Company, The,	Mar. 25,	Feb. 6,	6,000	-	-	-	3,569	1,847	
Buildings Cleaning Co., The,	May 11,	Mar. 13,	2,000	-	-	-	-	2,291	

a Adjourned.

d And street mains.

b Safe and office furniture.

e Sinking fund.

c Should have been held.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials, and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$20,545	-	-	-	\$78,692	\$30,000	\$43,344	\$1,679	\$3,669	-	\$78,692
-	-	^a 200,065	\$25,554	243,500	100,000	143,500	-	-	-	243,500
52,000	-	1,000	-	97,500	28,000	40,000	-	25,000	\$4,500	97,500
42,570	-	-	-	118,420	30,000	74,077	-	14,343	-	118,420
-	-	-	9,200	17,200	17,200	-	-	-	-	17,200
-	-	-	-	444,224	419,492	24,732	-	-	-	444,224
10,173	-	100	-	43,960	23,000	17,198	-	2,786	976	43,960
922	\$79,000	13,312	38,863	324,843	178,500	146,343	-	-	-	324,843
-	-	-	-	9,643	8,000	1,600	-	43	-	9,643
-	-	^b 1,200	-	3,300	5,000	7,000	-	-	-	12,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	10,200	10,200	-	-	-	-	10,200
350	-	4,046	3,879	33,336	33,000	336	-	-	-	33,336
23,632	-	^c 94,325	-	1,111,985	500,000	568,116	-	43,869	-	1,111,985
33,534	-	^d 122,748	-	1,634,538	1,000,000	584,980	-	49,558	-	1,634,538
-	-	-	-	7,000	25,000	^e 32,688	-	-	-	57,688
25,220	-	1,818	-	67,142	25,000	33,160	-	8,982	-	67,142
65,742	-	-	-	165,438	75,000	89,223	-	1,215	-	165,438
5,000	10,315	2,500	1,235	20,000	20,000	-	-	-	-	20,000
2,111	-	^f 313	530	8,370	6,000	2,370	-	-	-	8,370
346	-	^g 965 461	^h 27	4,090	2,000	2,090	-	-	-	4,090

^a Mains, service pipes and wells.^b Type and other printers' materials.^c Lines, meters, globes, etc.^d Lines and meters.^e All due stockholders.^f Horse and wagon.^g Advertising account.^h Balance insurance.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Burleigh Rock Drill Company, The, . . .	1893. July 19,	1893. a June 23,	\$120,000	-	-	-	-	\$18,128
Burleigh Tunnel Company, The, . . .	1889. June 15,	1889. Jan. 28,	50,000	\$50,000	-	-	-	-
Butcher Cyclometer Company, . . .	1893. July 1,	1893. Feb. 8,	13,000	-	-	-	-	1,966
Butcher Polish Company, The, . . .	May 22,	Apr. 15,	5,000	-	-	-	\$300	3,726
Butchers' Rendering Company of Fall River, The, . . .	Mar. 4,	1892. Oct. 31,	20,000	18,582	\$1,500	\$17,082	4,834	1,401
Butchers' Slaughtering and Melting Association, . . .	Aug. 17,	1893. July 16,	300,000	479,795	179,795	300,000	12,000	13,560
Butterfield Printing and Binding Company, . . .	May 9,	Jan. 25,	5,000	-	-	-	14,340	1,940
C. A. Cross & Co., Incorporated, . . .	June 6,	May 23,	60,000	-	-	-	-	b 52,567
C. A. Edgarton Manufacturing Company, The, . . .	May 24,	Mar. 15,	50,000	31,703	with	real	estate	33,353
C. A. Nichols Company, The, . . .	Mar. 15,	Feb. 18,	20,000	-	-	-	-	6,779
C. B. Cook Laundry Company, . . .	Nov. 8,	a July 10,	20,000	-	-	-	6,500	2,625
C. F. Jewett Publishing Company, . . .	Feb. 23,	1891. Oct. 19,	75,000	-	-	-	-	-
C. H. Dunham Company, The, . . .	Aug. 30,	1893. Aug. 9,	25,000	-	-	-	-	21,172
C. I. W. Maynard Company, . . .	Mar. 14,	Mar. 8,	12,000	-	-	-	-	2,027
C. J. Cobleigh Piano Case Company, . . .	Feb. 14,	Feb. 6,	30,000	18,769	3,000	15,769	5,000	8,594
Cable Rubber Company, . . .	Jan. 20,	Jan. 18,	100,000	30,000	-	-	38,162	29,678
Calumet Woolen Company, . . .	June 21,	June 13,	300,000	125,000	35,000	90,000	75,000	84,993
Cambridge Brass Company, . . .	Sept. 5,	a June 28,	10,000	-	-	-	2,872	6,723
Cambridge Electric Light Company, . . .	Mar. 16,	Mar. 6,	200,000	73,083	-	-	231,056 c 108,434	18,264
Cambridge Gas Light Company, . . .	Feb. 15,	Jan. 24,	1,000,000	-	66,143	747,934	with b'd'gs	151,108
Cambridge Lyceum, . . .	May 17,	May 2,	20,000	21,500	-	-	-	d 422
Cambridge Vinegar Company, . . .	Aug. 2,	July 10,	12,000	-	-	-	800	7,252

a Adjourned.

b And notes.

c Lines and poles.

d Less dividend payable May 1.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$25,140	\$90,000	\$22,000	-	\$155,268	\$120,000	\$1,440	-	\$33,828	-	\$155,268
-	-	-	-	50,000	50,000	-	-	-	-	50,000
-	5,000	-	\$6,382	13,378	18,000	378	-	-	-	13,378
560	2,000	-	-	6,586	5,000	162	-	1,424	-	6,586
2,728	-	a 1,428	1,216	30,189	20,000	10,189	-	-	-	30,189
17,060	-	4,000	-	526,415	300,000	203,251	-	23,164	-	526,415
4,050	-	322	228	20,880	5,000	15,880	-	-	-	20,880
64,591	-	-	-	117,158	60,000	b 48,186	-	8,973	-	117,158
54,597	-	3,329	-	122,982	50,000	44,850	-	11,931	\$16,201	122,982
16,856	-	c 24,000	-	47,635	20,000	27,635	-	-	-	47,635
187	-	-	12,740	22,052	20,000	2,052	-	-	-	22,062
-	-	-	-	d	-	-	-	-	-	-
24,736	-	-	-	45,908	25,000	19,828	-	1,080	-	45,908
21,002	-	-	342	23,371	12,000	11,371	-	-	-	23,371
22,588	-	2,494	-	57,445	30,000	23,928	-	3,517	-	57,446
18,098	-	-	9,905	125,838	100,000	25,838	-	-	-	125,838
220,634	-	19,232	-	521,859	300,000	169,922	-	43,433	11,504	524,859
4,174	-	1,274	5,596	20,639	10,000	9,867	-	-	772	20,639
-	-	44,161	-	474,998	200,000	e 200,000 44,028	-	20,970	10,000	474,998
28,338	-	-	-	993,523	700,000	2,524	-	290,999	-	993,523
-	-	-	-	21,922	20,000	f 800 40	-	-	g 1,082	21,922
2,538	-	5,115	-	16,705	12,000	3,387	-	1,318	-	16,705

a Fixtures.

b Notes payable.

c Plates, etc.

d No assets except a claim in litigation against the estate of Gen. B. F. Butler and no liabilities.

e Bonds. f Accrued rent to May 1st, due Harvard College. g Reserve for repairs, taxes, insurance, etc.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filled.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Cambridgeport Diary Company,	1893. Mar. 14,	1893. Mar. 1,	\$50,000	-	\$25,156	-	\$15,523	\$63,542
Cape Ann Drop Forge Works,	Mar. 10,	Jan. 17,	20,000	\$11,665	with	R. E.	7,630	2,466
Cape Ann Isinglass Company (for 1892), . .	Feb. 14,	1892. Oct. 31,	30,000	-	4,000	-	4,000	20,101
Cape Ann Isinglass Company,	Nov. 13,	1893. Oct. 30,	30,000	4,500	with	R. E.	3,500	23,682
Cape Ann Printing Company,	June 26,	May 1,	5,000	17,000	10,000	\$7,000	2,000	2,500
Carew Manufacturing Company,	Mar. 1,	Jan. 28,	35,000	65,200	3,000	a 45,000 17,200	25,000	129,947
Carter, Rice & Co. Corporation,	May 19,	Mar. 6,	300,000	212,465	with	R. E.	5,059	406,003 b 65,104
Carver Cotton Gin Company,	Feb. 18,	Feb. 7,	100,000	30,000	with	R. E.	19,648	71,537
Casey Bros. Shoe Manufacturing Company, . .	Feb. 13,	1892. Dec. 10,	24,000	-	-	-	-	315
Caton Medical Specific Company,	June 3,	1893. Apr. 4,	5,000	-	-	-	-	2,000
Cattle Fair Hotel,	Apr. 25,	Mar. 28,	27,650	69,600	48,100	21,500	-	9,103
Central Mica Mining Company,	May 15,	Apr. 18,	50,000	1,050	-	-	-	3,500
Central Mills Company,	Jan. 27,	Jan. 17,	150,000	72,780	with	R. E.	115,415	22,165
Central Square Wharf Company,	Apr. 22,	cApr. 4,	60,000	18,000	-	-	-	-
Chace Mills,	Nov. 6,	Oct. 20,	500,000	-	7,000	493,000	{ with b'ldgs }	31,710
Chadwick Lead Works,	Mar. 29,	cMar. 25,	300,000	160,000	with	real	estate	97,706
Chadwick Plush Company,	Jan. 31,	Jan. 20,	25,000	-	-	-	25,000	5,891
Chamberlain Manufacturing Company, . . .	June 1,	Jan. 11,	30,000	-	-	-	-	-
Champion Card and Paper Company,	Feb. 18,	Jan. 19,	200,000	57,308	-	-	69,173	66,008
Chapman Valve Manufacturing Company, . .	Jan. 27,	Jan. 25,	500,000	-	-	195,240	117,696	122,530
Charlemont Co-operative Association, . . .	June 12,	Apr. 26,	1,887	1,276	300	976	-	84
Charles Perry Manufacturing Company, . . .	Mar. 11,	1892. Dec. 10,	5,000	1,650	-	-	3,233	6,533
Charles River Embankment Company, . . .	Apr. 25,	1893. Feb. 1,	1,000,000	-	d 839,759	-	-	2,764
Charlestown Enterprise Company,	June 19,	Jan. 10,	5,000	-	-	-	-	6,409

a Mill.

b Notes receivable.

c Adjourned.

d And improvements.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$22,771	-	\$74 ¹	-	\$127,833	\$50,000	\$321	-	\$77,512	-	\$127,833
6,015	-	$\left. \begin{array}{l} a \ 3,811 \\ b \ 2,632 \end{array} \right\}$	\$7,052	41,271	20,000	21,271	-	-	-	41,271
46,440	-	-	-	74,541	30,000	2,551	-	41,990	-	74,541
42,383	-	-	-	74,065	30,000	6,109	-	37,956	-	74,065
-	-	1,200	-	22,700	5,000	16,000	-	-	\$1,700	22,700
60,802	-	-	-	280,949	35,000	60,147	-	-	179,802	280,949
{ 373,547	-	c 8,700	-	1,070,878	300,000	$\left. \begin{array}{l} d \ 150,000 \\ e \ 344,500 \\ \quad 221,803 \end{array} \right\}$	-	f 54,775	-	1,070,878
89,438	\$1,500	-	-	212,123	100,000	20,000	-	42,123	50,000	212,123
-	-	-	26,185	26,500	24,000	2,500	-	-	-	26,500
1,900	-	600	4,300	8,800	5,000	3,800	-	-	-	8,800
-	-	-	-	78,703	27,650	-	-	34,303	16,750	78,703
-	-	300	43,900	48,750	48,750	-	-	-	-	48,750
74,809	-	-	-	284,669	150,000	82,329	-	52,340	-	284,669
-	-	-	-	18,000	60,000	-	-	-	-	60,000
112,113	-	g 8,100	-	651,923	500,000	62,863	-	49,060	40,000	651,923
130,286	-	-	-	387,992	300,000	67,000	-	20,992	-	387,992
24,676	-	-	-	55,567	25,000	17,915	-	12,652	-	55,567
-	500	A 2,100	27,400	30,000	30,000	-	-	-	-	30,000
48,143	5,000	4,267	-	249,899	200,000	38,000	-	16,899	-	249,899
190,779	10	80,502	-	706,757	500,000	3,186	-	178,048	25,523	706,757
500	-	-	27	1,887	1,887	-	-	-	-	1,887
5,863	-	$\left\{ \begin{array}{l} i \ 788 \\ \quad 20 \end{array} \right\}$	-	18,087	5,000	7,244	\$3,843	2,000	-	18,087
-	-	12,492	-	855,035	620,900	194,000	-	40,135	-	855,035
400	-	1,500	-	8,309	5,000	507	2,802	-	-	8,309

a Tools and dies.

b Oil fuel plant.

c Stable, horses and teams.

d Mortgage on R. R.

e Notes payable.

f Surplus.

g Eighty-one shares Manufacturers' Gas Light Company.

A Treasury stock.

i Personal property.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Charlestown Gas and Electric Company, .	1893. Feb. 11,	1893. Jan. 16,	\$500,000	\$685,952	with	real	estate	\$36,772
Chase & Company Corporation, . . .	Mar. 11,	Jan. 25,	100,000	-	-	-	\$30,000	\$89,421
Chase Elevator and Manton Windlass Company, . . .	Dec. 4,	Oct. 18,	274,500	-	-	\$32,241	47,988	14,050
Chase Turbine Manufacturing Company, .	Aug. 15,	<i>a</i> Aug. 1,	37,000	45,230	with	R. E.	19,682	31,042
Chauncy Hall School, .	Apr. 17,	Mar. 31,	100,000	-	\$100,000	-	-	1,187
Chobacco House Company, The, . . .	Aug. 10,	Mar. 11,	32,000	12,000	with	R. E.	-	319
Chelmsford Foundry Company, . . .	May 12,	Jan. 12,	16,000	6,000	2,000	4,000	2,000	11,100
Chelsea Cordage Company, . . .	Aug. 7,	<i>b</i> Jan. 16,	300,000	-	-	-	-	346,552
Chelsea Gas Light Company, . . .	July 26,	July 18,	300,000	162,757	with	R. E.	<i>c</i> 261,918	20,176
Chemical Paper Company, . . .	Mar. 2,	Jan. 28,	250,000	-	-	411,123	-	98,094
Cheney Bigelow Wire Works, . . .	Apr. 8,	Jan. 26,	90,000	85,000	30,000	55,000	40,000	29,146
Chequasset Lumber Company, . . .	Apr. 22,	<i>a</i> Jan. 11,	25,000	-	-	-	-	96,061
Cheshire Shoe Manufacturing Company, The, .	Jan. 4,	1892. Nov. 17,	50,000	31,003	6,000	25,003	14,619	93,505
Cheshire Shoe Manufacturing Company (2d return), . . .	Dec. 14,	1893. Nov. 18,	50,000	31,374	with	R. E.	12,821	62,336
Cheshire Water Company, . . .	June 8,	May 10,	15,000	-	-	-	-	-
Cheshire White Quartz Sand Company, . .	Sept. 5,	Mar. 10,	6,000	8,100	<i>d</i> 7,000	1,100	3,000	365
Chester Co-operative Creamery Association,	June 23,	Feb. 1,	4,000	2,500	300	2,200	1,300	1
Chester Paper Company, The, . . .	May 31,	May 10,	75,000	26,000	with	R. E.	25,000	56,667
Chestnut Hill Real Estate Association of Marlborough, . .	Apr. 8,	Apr. 4,	25,000	22,000	14,000	8,000	-	3,000
Chicopee Electric Light Company, . . .	Mar. 9,	Mar. 1,	10,000	-	-	1,021	<i>c</i> 21,244	731
Chicopee Falls Building Company, . . .	Nov. 15,	Oct. 11,	12,000	-	46,325	-	-	1,797
Chicopee Manufacturing Company, . . .	Jan. 27,	1892. Dec. 28,	1,000,000	500,000	100,000	400,000	500,000	517,372

a Adjourned.*b* Should have been held.*c* And lines.*d* Rights in sand bed.*e* And whole plant.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$10,998	-	\$9,600	-	\$743,322	\$500,000	\$98,103	-	\$135,619	\$9,600	\$743,322
69,000	-	20,000	-	208,421	100,000	44,789	-	38,632	25,000	208,421
28,903	\$120,260	35,061	\$37,496	315,999	274,500	41,499	-	-	-	315,999
25,769	922	-	-	122,645	37,000	31,995	-	23,650	30,000	122,645
-	-	-	-	101,187	100,000	-	-	1,187	-	101,187
-	-	a 3,000	38,381	53,700	32,000	21,700	-	-	-	53,700
2,000	-	-	-	21,100	16,000	5,400	-	-	-	21,400
165,779	-	-	-	512,331	300,000	204,750	-	7,681	-	512,331
6,334	-	-	-	451,185	300,000	106,673	-	44,612	-	451,185
76,912	-	b 60,300	-	646,429	250,000	222,274	-	84,155	90,000	646,429
30,987	3,000	3,012	-	191,145	90,000	87,817	-	-	13,328	191,145
51,713	-	-	-	147,774	25,000	104,004	-	8,746	10,024	147,774
32,606	-	-	-	171,823	50,000	93,492	-	20,627	7,804	171,823
25,193	-	-	-	131,724	50,000	71,860	-	-	9,864	131,724
-	-	c 15,000	-	15,000	15,000	-	-	-	-	15,000
700	-	d 250	3,111	15,526	6,000	9,526	-	-	-	15,526
-	-	e 500	74	4,375	3,125	1,250	-	-	-	4,375
23,581	-	-	-	130,248	75,000	625	-	44,623	10,000	130,248
-	-	-	-	25,000	25,000	-	-	-	-	25,000
-	-	-	-	22,996	10,000	9,764	-	3,232	-	22,996
-	-	-	-	48,122	12,000	22,100	-	4,022	10,000	48,122
475,084	-	10,144	-	2,002,600	1,000,000	570,942	f \$3,012	315,951	g 100,000 h 12,695	2,002,600

a Personal property. b Trustee account. c Water rights, reservoir, water pipes and hydrants. d Tools, etc.
e Cans, boxes, tubs, etc. f Reserve for renewals. g Reserve for guaranty. h Reserve from sale of land.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Chicopee Water Company,	Mar. 14,	1893. Mar. 7,	\$75,000	\$9,355	with	R. E.	^a \$95,750	\$19,277
Child Acme Cutter and Press Company, The,	Oct. 26,	July 27,	30,000	-	-	-	11,656	21,457
Choate Drug and Chemical Company, The, . .	Oct. 28,	^b Oct. 25,	25,000	-	-	-	-	1,324
Christian Register Association, The,	Apr. 4,	Mar. 8,	8,500	-	-	-	520	4,800
Church Cleansing Company,	Jan. 23,	Jan. 10,	5,000	-	-	-	1,000	3,016
Church Mills Knitting Company (for 1892), . .	Jan. 3,	1892. Aug. 30,	40,000	38,000	\$20,000	\$18,000	11,879	87
Church Mills Knitting Company,	Oct. 10,	1893. Aug. 30,	40,000	38,000	20,000	18,000	10,000	-
Cigar Maker's Co-operative Association, The,	Mar. 1,	Feb. 7,	10,010	-	-	-	-	31,651
Citizen Newspaper Company, The,	May 9,	Apr. 20,	11,000	-	-	-	24,479	15,481
Citizen Publishing Company,	Feb. 27,	Jan. 9,	6,000	-	-	-	^c 4,800	3,639
Citizens' Building Company,	Feb. 3,	Jan. 3,	10,200	18,000	5,000	18,000	2,000	249
Citizens' Gas Light Company of Quincy, . .	Nov. 15,	July 20,	33,000	-	60,900	-	-	6,109
Citizens Gas Light Company of Reading, South Reading and Stoneham,	Nov. 3,	Oct. 3,	100,000	33,596	with	R. E.	121,218	2,451
City Job Print Company, The,	Sept. 7,	Feb. 2,	1,200	-	-	-	850	276
City Manufacturing Corporation,	Feb. 10,	Feb. 2,	750,000	170,861	20,000	150,861	655,860	81,226
City Mills Company,	Feb. 25,	Jan. 30,	96,000	43,500	with	R. E.	37,500	156,939
Clafin and Kimball—incorporated,	May 22,	Apr. 18,	135,000	-	-	-	-	102,616
Clarendon Mills,	Feb. 1,	Feb. 1,	100,000	100,000	with	real	estate	8,644
Clark and Chapman Machine Company,	May 11,	May 4,	30,000	-	-	-	4,750	-
Clark-Hutchinson Company,	Apr. 19,	Feb. 8,	100,000	-	-	-	-	71,388
Clark Manufacturing Company,	Aug. 7,	Mar. 22,	5,000	-	-	-	3,097	173
Clark Sawyer Company, The,	June 10,	Mar. 8,	100,000	-	-	-	-	49,999
Clark's Cove Guano Company,	Nov. 7,	Oct. 6,	800,000	262,377	with	real	estate	233,327

^a Pipes laid and easements.^b Adjourned.^c And type, etc.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	\$618	\$125,000	\$75,000	\$50,000	-	-	-	\$125,000
\$18,497	-	\$10,064	-	62,304	30,000	22,310	-	\$3,482	\$6,562	62,304
6,660	\$11,000	a 7,900	-	26,884	25,000	274	-	1,610	-	26,884
-	-	b 7,000	-	12,320	8,500	2,969	-	861	-	12,320
-	650	350	1,669	6,685	5,000	1,685	-	-	-	6,685
542	-	555	-	51,063	40,000	10,766	-	297	-	51,063
-	-	400	2,224	50,624	40,000	10,624	-	-	-	50,624
33,108	-	4,162	-	68,916	10,010	45,190	-	3,241	10,375	68,916
1,146	-	-	-	41,106	11,000	13,199	-	10,857	6,060	41,106
235	-	1,699	3,676	14,049	6,000	8,049	-	-	-	14,049
-	-	-	-	20,349	10,200	10,000	-	49	-	20,349
1,283	-	-	27,317	95,609	33,000	32,609 c 30,000	-	-	-	95,609
3,257	5,000	29,872	4,809	200,203	95,300	34,903 d 70,000	-	-	-	200,203
321	-	-	-	1,447	1,200	246	-	1	-	1,447
248,510	-	-	-	1,156,457	750,000	391,224	-	15,233	-	1,156,457
57,806	-	-	-	295,745	96,000	72,000	-	\$7,745	40,000	295,745
32,046	-	70,000	-	204,662	135,000	53,435	-	16,227	-	204,662
58,712	-	-	-	167,356	100,000	-	\$67,356	with	reserves	167,356
-	-	-	25,250	30,000	30,000	-	-	-	-	30,000
164,772	-	e 3,418	-	239,578	100,000	139,578	-	-	-	239,578
8,046	-	-	-	11,316	5,000	6,307	-	9	-	11,316
124,667	-	4,900	-	179,566	100,000	65,652	-	-	13,914	179,566
with cash and d'bits rec'vable			338,705	824,909	747,100	77,809	-	-	-	824,909

a Fixtures, etc.

b Good will.

c Questionable debts.

d Bonds.

e Fixtures.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Clement Manufacturing Company,	1893. July 31,	1893. July 19,	\$32,000	\$28,401	-	-	\$28,601	\$13,737	
Clemons Electrical Manufacturing Company, .	Aug. 14,	1892. Dec. 15,	25,000	-	-	-	6,000	a 12,731 8,980	
Clinton Gas Light Company,	Mar. 7,	1893. Feb. 14,	73,000	140,000	with	R. E.	9,600	5,948	
Clinton Printing Company, The,	June 23,	May 8,	6,000	-	-	-	2,000	700	
Clinton Wire Cloth Company,	Nov. 7,	Aug. 31,	400,000	b 91,259	-	-	b 57,928	552,728	
Cobb Stove and Machine Company,	Jan. 31,	Jan. 18,	25,000	15,024	-	-	1,915	14,371	
Coburn and Taylor Manufacturing Company (for 1892),	Jan. 27,	1892. Aug. 27,	6,000	-	-	-	-	601	
Coburn and Taylor Manufacturing Company, .	Oct. 21,	1893. Aug. 26,	6,000	-	-	-	-	643	
Coburn Manufacturing Company,	Mar. 11,	Jan. 2,	50,000	35,000	-	-	-	-	
Coburn Stationery Company,	June 21,	May 12,	12,000	-	-	-	6,514	3,085	
Coburn Trolley Track Manufacturing Company, The,	Mar. 7,	Jan. 9,	100,000	-	-	-	7,518	19,399	
Cochrane Carpet Company,	Sept. 28,	c Aug. 21,	250,000	87,744	with	R. E.	138,317	9,574	
Cochrane Chemical Company,	Feb. 8,	Jan. 23,	350,000	d 162,775	with	R. E.	-	82,196	
Cohannet Mills,	Nov. 1,	Oct. 31,	600,000	600,000	with	real	estate	76,138	
Cohasset Electric Company,	Aug. 31,	Aug. 7,	30,000	4,222	-	-	{ e 7,605 f 17,438 g 13,779 }	1,492	
Cohasset Water Company,	Aug. 2,	July 10,	30,100	-	\$800	-	h 75,662	1,304	
Collins Manufacturing Company, The,	Mar. 25,	Jan. 3,	300,000	160,000	60,000	\$100,000	140,000	110,259	
Columbia Rubber Company,	June 30,	Feb. 14,	25,000	-	-	-	18,559	45,297	
Columbia Spinning Company,	Nov. 17,	Nov. 9,	500,000	154,905	16,370	138,535	342,923	85,962	
Columbian Printing Company, The,	Mar. 7,	Jan. 28,	15,500	-	-	-	7,208	3,317	
Commercial Tow Boat Company, The,	Feb. 27,	Jan. 26,	220,000	-	-	-	i 251,338	9,600	

a Due from notes.

b Received from fire insurance companies assessed damages of fire of April 19, 1893; buildings, \$48,740.75; machinery, \$52,072.35.

c Adjourned.

d And apparatus.

e Steam plant.

f Electric plant.

g Lines, meters, lamps, etc.

h And construction.

i Seven tow boats and two coal barges.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$31,728	-	\$10,369	-	\$112,836	\$32,000	\$39,462	-	\$41,374	-	\$112,836
with mach'y }	-	a 7,900	-	35,611	25,000	4,651	-	b 5,960	-	35,611
5,929	-	200	-	161,577	73,000	80,000	-	8,577	-	161,577
75	-	c 3,197	\$1,100	7,072	5,800	1,772	-	-	-	7,072
171,374	-	-	-	873,287	400,000	218,302	d \$32,526	202,450	\$20,000	873,287
10,266	-	e 9,660 260 }	-	51,696	25,000 }	18,940 f 6,000 }	-	b 1,756	-	51,696
400	\$6,000	-	-	7,001	6,000	105	-	896	-	7,001
400	6,000	-	-	7,043	6,000	29	-	1,014	-	7,043
-	-	-	-	35,000	50,000	-	-	-	-	50,000
8,001	-	762	-	18,362	12,000	5,599	-	763	-	18,362
13,814	10,684	-	-	51,415	25,000	10,623	-	15,792	-	51,415
43,746	-	-	124,535	404,216	250,000	154,216	-	-	-	404,216
177,115	-	4,176	-	426,262	350,000	76,262	-	-	-	426,262
232,900	-	-	-	909,038	600,000	296,057	-	12,981	-	909,038
286	-	14	-	44,836	30,000 }	g 9,000 3,109 }	-	1,727	1,000	44,836
1,000	-	-	-	78,766	30,100	45,106	-	3,561	-	78,766
93,009	-	-	-	503,268	300,000	49,601	153,667	with reserves	-	503,268
91,546	-	-	-	155,312	25,000	51,546	30,000	48,767	-	155,312
190,364	-	-	-	774,154	500,000	244,425	-	29,729	-	774,154
5,801	-	-	3,654	19,980	15,500	4,480	-	-	-	19,980
-	-	-	-	261,268	220,000	41,000	-	-	268	261,268

a Stock in other companies.

c Patterns and flasks.

b Surplus.

f Mortgage.

c Fixtures.

g Bonds.

d Fire insurance reserve.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery,	Cash and Debts Receivable.
Commercial Union Telegraph Company of Massachusetts, The, . .	1893. Nov. 16,	1893. July 27,	\$10,000	-	-	-	-	-
Commercial Wharf Company, The,	June 9,	Mar. 6,	408,000	\$412,025	with	R. E.	-	\$475
Commonwealth Publishing Company,	July 31,	Feb. 6,	17,000	-	-	-	\$2,000	3,741
Commonwealth Shoe and Leather Company,	May 27,	May 2,	350,000	-	-	\$108,491	45,087	497,297
Conanicut Mills,	Feb. 23,	1892. Oct. 26,	120,000	40,209	\$9,080	31,129	122,543	21,699
Conant Bros. and Bragg Co.,	Jan. 24,	1893. Jan. 9,	48,000	-	-	-	-	59,505
Conant Hotel Company, The,	May 27,	Mar. 26,	12,000	15,000	with	R. E.	-	166
Corder Iron Foundry Company,	July 8,	May 10,	6,000	-	-	-	400	11,190
Connecticut River Paper Company,	Apr. 15,	Mar. 31,	150,000	300,000	with	real	estate	156,170
Consolidation Steamboat Company, The,	Feb. 25,	1892. Oct. 6,	11,500	-	-	-	b 400	60
Constitution Wharf Company,	Feb. 8,	1893. Jan. 16,	400,000	405,268	with	R. E.	-	11,961
Conveyancers Title Insurance Company, . .	Feb. 23,	Jan. 9,	200,000	-	-	-	-	$\left. \begin{array}{l} 69,826 \\ c 119,350 \\ d 35,000 \end{array} \right\}$
Conway Co-operative Creamery of Conway, Mass.,	Feb. 15,	Jan. 27,	3,500	4,250	425	3,825	1,250	1,943
Co-operative Store Company, The,	May 1,	Apr. 24,	2,000	-	-	-	-	1,777
Cordaville Woollen Company,	Feb. 11,	Jan. 12,	50,000	27,000	with	R. E.	15,787	55,793
Cordis Mills,	Mar. 11,	Feb. 14,	120,000	18,500	with	R. E.	20,000	77,641
Corey Leather Company,	Dec. 20,	Nov. 25,	50,000	-	-	-	e 986	107,107
Cornellus Callahan Company, The,	July 13,	Jan. 14,	40,000	-	-	-	15,000	45,235
Cornell Mills,	Jan. 13,	1892. Nov. 8,	400,000	237,904	12,000	225,904	379,831	26,483
Cornell Mills (2d return),	Dec. 27,	1893. Nov. 14,	400,000	237,903	12,000	225,903	379,831	35,023
Cotocheset Company,	Aug. 4,	July 8,	30,000	39,350	with	real	estate	-
Cottage City Gas and Electric Light Company, The,	Sept. 15,	June 28,	25,000	-	-	4,500	13,000	722

a Adjourned.

d National bank stock.

b Steamer "Three Brothers."

e And furniture and fixtures.

c Mortgages.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	a \$10,000	-	\$10,000	\$10,000	-	-	-	-	\$10,000
-	-	-	-	412,500	408,000	\$4,500	-	-	-	412,500
-	-	10,000	\$3,205	18,946	17,000	1,946	-	-	-	18,946
\$301,790	-	-	-	952,665	350,000	b 110,000 490,595	-	\$2,070	-	952,665
82,987	-	-	-	267,438	119,600	97,566	-	50,272	-	267,438
13,648	-	-	-	78,153	48,000	24,869	-	-	\$284	73,153
-	-	c 900	2,995	19,061	12,000	7,061	-	-	-	19,061
1,350	-	350	-	13,280	6,000	5,275	-	2,005	-	13,280
70,772	-	-	-	526,942	150,000	286,942	-	90,000	-	526,942
-	-	-	-	460	11,500	500	-	-	-	12,000
-	-	-	107,771	525,000	400,000	125,000	-	-	-	525,000
-	-	-	-	224,176	200,000	-	-	24,176	-	224,176
1,230	-	645	-	9,318	3,500	3,716	-	2,103	-	9,318
1,592	-	d 100	-	3,469	1,810	e 85	-	324	f 1,250	3,469
25,468	-	-	-	124,038	50,000	41,002	\$21,953	7,583 g 3,500	-	124,038
37,238	-	A 1,106	-	154,535	120,000	741	-	7,153	i 26,641	154,535
101,154	-	-	-	209,247	50,000	156,247	-	j 3,000	-	209,247
27,850	\$30,400	4,072	-	122,607	40,000	24,316	-	58,291	-	122,607
85,286	-	-	-	729,504	400,000	247,000	-	82,504	-	729,504
89,150	-	-	-	741,912	400,000	177,799	-	164,113	-	741,912
-	-	-	-	39,350	30,000	k 18,000 3,299	-	-	-	51,299
1,022	-	13,575	-	32,819	25,000	2,000	-	5,819	-	32,819

a Telegraph lines and property.

b Notes payable.

c Treasury stock.

d Fixtures.

e Dividends uncalled for.

f Surplus.

g Reserve for depreciation of boilers, etc.

A Tax account.

i Guaranty and renovation.

j Undivided profits.

k Mortgage.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Cottage City Water Company,	1893. Oct. 4,	1893. Aug. 17,	\$80,000	\$140,688	with	real	estate	-
Cottage Hearth Company,	Feb. 23,	Feb. 4,	5,000	-	-	-	-	-
Courier Publishing Company,	Aug. 3,	July 18,	6,800	-	-	-	-	\$7,813
Cowell and Hall Manufacturing Company, The,	May 9,	Jan. 10,	16,000	-	-	\$6,557	\$1,700	14,857
Craig & Richards Granite Company, The,	Apr. 10,	Mar. 14,	20,000	4,000	\$1,000	3,000	3,500	34,468
Craighead & Kintz Company,	Mar. 17,	Feb. 21,	250,000	37,546	-	-	67,560	90,043
Criterion Knitting Company,	Apr. 27,	Apr. 20,	10,000	7,000	with	R. E.	9,500	2,550
Crocker Harness Company,	Apr. 11,	Jan. 18,	77,000	11,453	3,700	7,753	5,810	46,210
Crocker Manufacturing Company,	May 17,	May 16,	100,000	200,000	with	real	estate	53,952
Crompton Loom Works,	Mar. 8,	Feb. 20,	550,000	128,688	with	R. E.	57,837	307,723
Crosby Steam Gage and Valve Company,	July 21,	a June 13,	100,000	65,161	12,435	52,726	47,247	137,907
Crosman Box Company,	Mar. 17,	Jan. 9,	24,000	-	-	-	9,208	14,988
Crystal Emery Wheel Company, The,	Aug. 4,	May 3,	30,000	-	-	-	6,570	5,718
Crystal Spring Bleaching and Dyeing Company,	Mar. 8,	Feb. 27,	100,000	65,000	with	R. E.	69,500	30,150
Cummington Co-operative Creamery Association, The,	Sept. 23,	Sept. 9,	2,500	3,498	250	3,248	637	4,475
Cunningham Iron Works Company,	Mar. 15,	Feb. 13,	100,000	-	-	-	21,858	53,449
Currier Telephone Bell Company, The,	Feb. 4,	Jan. 17,	400,000	-	-	-	100	4,762
Curtis Manufacturing Company,	Feb. 21,	Jan. 19,	100,000	104,000	56,000	48,000	52,000	40,360
Cutler Company, The,	Jan. 24,	Jan. 14,	100,000	29,017	with	R. E.	27,416	54,625
Cutler Lyons and Field, Incorporated,	Jan. 24,	Jan. 18,	90,000	22,763	with	R. E.	31,084	72,154
Cutter Tower Company,	May 18,	May 16,	20,000	-	-	-	-	36,656
D. & L. Blade Company,	Feb. 23,	Jan. 11,	100,000	40,500	with	R. E.	-	24,251
D. C. Storr Furniture Company, The,	Apr. 13,	Jan. 2,	10,000	-	-	-	11,006	10,013
D. D. White Shoe Company,	Aug. 30,	July 11,	20,000	-	-	5,423	10,277	12,071

a Adjourned.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	\$805	-	\$141,463	\$80,000	<i>a</i> \$61,432	-	\$61	-	\$141,463
-	<i>b</i> \$2,500	-	\$1,500	5,000	5,000	-	-	-	-	5,000
-	-	-	-	7,813	6,800	2,495	-	-	-	9,295
\$2,873	-	-	7,311	33,298	16,000	17,298	-	-	-	33,298
19,445	-	13,500	-	74,913	20,000	52,761	-	2,152	-	74,913
71,737	-	86,350	-	353,236	250,000	93,675	-	9,561	-	353,236
22,831	-	-	-	41,881	10,000	24,481	-	5,000	\$2,400	41,881
29,946	-	1,120	16,087	109,626	77,000	32,626	-	-	-	109,626
97,952	-	-	-	351,904	100,000	137,921	-	113,973	-	351,904
187,814	40,000	-	-	722,067	550,000	61,571	-	110,496	with bal. P. & L.	722,067
94,622	5,398	12,093	-	362,428	100,000	27,428	-	235,000	-	362,428
10,875	-	-	-	35,071	24,000	8,303	-	2,768	-	35,071
7,071	3,000	-	14,770	37,129	26,500	10,629	-	-	-	37,129
20,477	-	375	-	185,502	67,233	80,164	-	20,563	17,542	185,502
-	-	385	-	8,995	2,500	3,788	-	2,207	500	8,995
45,122	4,500	5,903	39,367	170,199	100,000	70,199	-	-	-	170,199
<i>c</i> 1,000	399,500	-	-	405,362	400,000	-	-	5,362	-	405,362
79,460	-	-	-	275,760	100,000	<i>d</i> 16,800 156,853	-	-	-	273,653
70,071	-	5,003	-	186,135	100,000	50,456	-	35,679	-	186,135
27,522	-	1,223	-	154,700	90,000	58,577	-	6,123	-	154,700
17,849	20,000	-	-	74,505	20,000	54,813	-	192	-	74,505
34,960	-	18,209	-	117,950	100,000	17,950	-	-	-	117,950
26,913	-	-	-	47,932	10,000	28,173	-	8,259	1,500	47,932
5,747	-	330	365	34,213	20,000	14,213	-	-	-	34,213

a Bonds, unpaid notes and bills.*b* Good will.*c* Bells.*d* To its treasurer.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
D. Girouard Company, The,	1893. Mar. 3,	1893. Jan. 9,	\$12,000	-	-	-	\$1,000	\$13,469
D. L. Page Company,	June 19,	Apr. 3,	12,000	-	-	-	a 9,475	10,104
D. Lothrop Company,	June 23,	Mar. 14,	200,000	-	-	-	6,000	87,783
D. Mackintosh & Sons Company, The,	Sept. 21,	July 31,	100,000	-	\$100,000	-	50,000	47,399
D. S. McDonald Company,	Sept. 16,	Aug. 17,	115,000	b \$127,130	with	real	estate	5,835
D. Webster King Glue Company,	Aug. 23,	July 18,	150,000	-	-	-	-	216,942
Daily News Company, The,	Aug. 5,	June 19,	5,000	-	-	-	7,202	6,380
Daily News Publishing Company, The,	May 10,	May 3,	5,000	-	-	-	c 5,000	4,652
Dalton Ingersoll Company,	Mar. 11,	Feb. 6,	125,000	-	-	-	3,946	77,382
Dalton Shoe Company,	Sept. 13,	Aug. 7,	50,000	36,845	6,500	\$30,345	89,097	160,322
Damon Brick Company,	July 31,	Jan. 20,	30,000	15,758	11,950	3,808	5,513	5,879
Damon Safe and Iron Works Company,	June 23,	Jan. 18,	37,500	-	-	-	73,393	68,288
Dana Hardware Company,	Nov. 8,	Sept. 27,	150,000	-	-	-	-	95,396
Daniels Cornell Company, The,	Mar. 21,	Jan. 21,	75,000	-	-	6,500	-	131,844
Danvers Co-operative Association,	Mar. 8,	Jan. 11,	2,500	-	-	-	-	2,041
Danvers Co-operative Union Society,	Jan. 23,	Jan. 9,	5,500	2,320	with	R. E.	-	2,296
Danvers Gas Light Company,	Jan. 11,	Jan. 9,	20,000	22,563	with	real	estate	445
Dart Express Company,	Sept. 21,	Aug. 16,	10,000	-	-	-	-	1,927
Davis and Furber Machine Company,	Feb. 13,	d Jan. 23,	400,000	122,736	with	R. E.	75,000	395,009
Davis Chapin Company, The,	Jan. 12,	Jan. 2,	11,000	-	-	-	-	13,407
Davis Coast Wrecking Corporation,	July 31,	d May 24,	50,000	-	-	-	-	55,533
Davis Company, The,	July 13,	June 10,	50,000	29,942	with	real	estate	6,541
Davis Sulphur Ore Company,	Apr. 19,	d Apr. 11,	15,000	6,656	with	real	estate	14,696
Davol Mills,	May 16,	May 1,	400,000	120,200	24,200	96,000	285,100	98,250
Deane Steam Pump Company, The,	Jan. 30,	Jan. 27,	200,000	-	-	23,168	89,338	188,953

a And tools and fixtures.

b Plant, fixtures, tools.

c Lease of.

d Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$2,569	-	-	-	\$17,038	\$12,000	\$3,788	-	\$1,260	-	\$17,038
2,000	-	-	-	21,579	12,000	3,427	-	6,152	-	21,579
460,101	-	-	-	553,884	200,000	217,956	-	135,928	-	553,384
173,893	-	-	-	371,282	100,000	98,103	α \$8,179	δ 15,000	\$150,000	371,282
5,322	-	-	-	138,287	115,000	7,861	-	13,426	2,000	138,287
206,577	-	-	-	423,519	150,000	252,198	-	21,321	-	423,519
368	-	-	-	18,950	5,000	1,880	-	6,070	-	13,950
1,019	-	-	-	10,671	5,000	4,143	-	-	1,528	10,671
95,714	\$15,000	c \$1,200 d 2,392	-	195,634	125,000	65,314	-	5,320	-	195,634
60,847	-	-	\$2,223	299,834	50,000	249,334	-	-	-	299,834
11,385	-	-	-	38,535	30,000	7,096	-	1,439	-	38,535
110,665	3,280	1,719	-	257,345	87,500	167,322	-	54,520	8,003	257,345
180,616	-	-	-	276,012	160,000	118,148	-	-	7,864	276,012
89,446	-	11,500	-	239,290	75,000	159,290	-	-	5,000	239,290
2,105	-	-	-	4,146	2,500	26	750	870	-	4,146
1,976	-	{ c 328 f 1,342 g 306 }	204	8,772	5,500	3,272	-	-	-	8,772
2,399	-	-	-	25,407	20,000	3,248	-	2,169	-	25,407
-	-	10,000	-	11,927	10,000	1,771	-	166	-	11,927
56,831	-	-	-	649,576	400,000	24,071	-	205,505	20,000	649,576
1,570	-	-	-	19,977	11,000	8,977	-	-	-	19,977
-	-	A 50,000	-	105,533	50,000	30,743	-	24,790	-	105,533
17,261	-	1,846	6,664	62,254	50,000	12,254	-	-	-	62,254
31,172	-	-	-	52,524	15,000	16,580	-	-	20,944	52,524
107,226	-	127,866	-	738,642	400,000	254,231	-	84,411	-	738,642
176,645	-	-	-	478,104	200,000	243,583	-	34,521	-	478,104

α Miscellaneous.

δ Unpaid dividend.

c Fixtures.

d Pattern account.

e Horse, wagons, etc.

f 122 shares capital stock.

g Fixtures and tools.

A Steamer, lighter, derrick, scow and appurtenances.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Dedham and Hyde Park Gas and Electric Light Company,	1893. Jan. 16,	1893. Jan. 11,	\$100,000	\$45,871	with	real	estate	\$3,633	
Dedham Electric Company,	Nov. 8,	July 21,	60,000	13,768	\$3,754	\$10,014	\$27,012	4,029	
Dedham Lumber Company,	July 8,	May 31,	8,000	-	-	-	-	13,993	
Dedham Water Company,	July 7,	Jan. 9,	100,000	18,900	6,900	12,000	-	1,510	
Denison Brothers Company,	May 12,	Mar. 27,	100,000	90,000	-	-	-	56,441	
Dennison Manufacturing Company,	May 17,	Apr. 11,	1,000,000	214,082	-	-	91,826	310,078	
Dennisport Fishing Company,	Jan. 16,	1892. Dec. 22,	50,000	1,957	with	R. E.	-	282	
Department Store Company,	Apr. 10,	1893. Mar. 9,	10,000	-	-	-	-	347	
Derby & Kilmer Desk Company,	Aug. 18,	July 17,	150,000	60,917	with	R. E.	14,541	39,241	
Dickinson Hard Rubber Company,	Feb. 11,	Jan. 21,	40,000	14,817	-	-	36,782	12,904	
Dighton Furnace Company,	Mar. 4,	Feb. 15,	70,000	-	41,500	-	9,000	35,419	
Dighton Manufacturing Company,	Mar. 16,	Mar. 1,	24,000	-	14,000	-	-	10,101	
Dighton Stove Lining Company,	Feb. 8,	Jan. 11,	25,000	-	17,000	-	2,500	11,545	
Dorchester Chemical Company,	Jan. 31,	a Jan. 11,	15,000	-	-	-	5,593	456	
Dorchester Gas Light Company,	Mar. 10,	Feb. 7,	400,000	540,329	with	real	estate	38,827	
Dover Stamping Company,	Apr. 27,	Jan. 28,	400,000	-	141,164	-	61,174	b 141,145	
Dow Adjustable Light Company,	Dec. 1,	Aug. 15,	5,000	-	-	-	-	1,142	
Downing Morocco Company, The,	Dec. 19,	Jan. 9,	30,000	-	-	-	-	4,785	
Drainage Construction Company,	Nov. 20,	July 26,	20,000	-	-	-	-	63,282	
Draper Brothers Company,	Feb. 25,	Feb. 6,	200,000	20,000	with	R. E.	16,667	196,856	
Draper Machine Tool Company,	Aug. 5,	June 5,	60,000	11,800	with	R. E.	13,761	13,612	
Drapery Fixture and Wood Carving Company,	Mar. 2,	Feb. 13,	10,000	-	-	-	4,010	2,028	

a Should have been held.

b Including shares of stock.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$1,656	-	\$967	\$58,348	\$110,475	\$100,000	\$10,475	-	-	-	\$110,475
2,680	\$5,742	a 64,917	-	118,148	60,000	54,874	-	\$3,274	-	118,148
15,897	-	{ b 3,500 c 190 }	-	33,580	8,000	25,436	-	144	-	33,580
-	-	d 182,420	-	202,830	100,000	e 100,000	-	2,830	-	202,830
79,306	-	8,545	-	229,292	100,000	121,182	-	6,000	\$2,110	229,292
599,338	-	44,887	-	1,259,211	1,000,000	230,822	-	28,389	-	1,259,211
-	-	{ f 22,096 2,269 }	26,150	52,760	50,000	2,760	-	-	-	52,760
16,075	-	-	3,987	20,409	10,000	10,409	-	-	-	20,409
64,161	-	4,238	-	183,098	150,000	33,098	-	-	-	183,098
18,175	-	547	-	83,225	40,000	26,503	-	16,632	-	83,225
36,406	-	16,041	29,301	167,667	70,000	97,667	-	-	-	167,667
-	-	-	1,299	25,400	24,000	1,400	-	-	-	25,400
10,942	-	3,605	-	45,592	25,000	17,871	-	2,721	-	45,592
2,089	-	13,789	-	21,877	13,000	5,920	-	2,957	-	21,877
3,671	-	144	-	582,971	400,000	21,033	-	161,938	-	582,971
143,733	10,000	{ g 53,877 21,469 }	943	563,505	400,000	163,505	-	-	-	563,505
650	4,150	300	-	6,242	5,000	1,181	-	61	-	6,242
10,200	-	-	34,505	49,490	30,000	19,490	-	-	-	49,490
-	14,425	-	25,059	92,766	20,000	72,766	-	-	-	92,766
60,000	-	-	-	293,425	200,000	47,969	-	45,456	{ with bal. P. & L. }	293,425
22,401	-	-	-	61,574	60,000	1,574	-	-	-	61,574
6,520	2,000	-	2,913	17,471	10,000	7,471	-	-	-	17,471

a Street lines and wires, franchise and meters.
d Plant.

e Bonds.

b Teams and fixtures.
f Four vessels.

c Prepaid insurance.
g Tools.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Dresser Manufacturing Company, . . .	1893. July 15,	1893. July 11,	\$36,000	\$5,000	\$1,000	\$4,000	-	\$110
Driscoll and Eaton Manufacturing Company, .	Sept. 26,	Sept. 12,	45,000	-	-	-	\$10,811	42,494
Dudley Mills (for 1892),	1892. Jan. 12,	Dec. 29,	100,000	89,246	with	real	estate	3,952
Dudley Mills, . . .	1893. Dec. 7,	Nov. 9,	100,000	89,925	with	real	estate	3,660
Duncan & Goodell Co.,	Mar. 25,	Mar. 15,	45,000	-	-	-	-	16,413
Duncan Leather Manufacturing Company, .	May 17,	May 9,	100,000	-	-	12,000	3,000	52,112
Dunne Lyceum Bureau, The, . . .	Apr. 24,	Feb. 7,	1,000	-	-	-	-	550
Dupaul Young Optical Company, . . .	Aug. 2,	July 6,	15,000	-	-	-	7,350	7,276
Durfee Mills, . . .	Nov. 9,	Oct. 24,	500,000	378,274	103,274	275,000	590,000	53,315
Dutcher Temple Company, . . .	Mar. 9,	Jan. 24,	100,000	43,300	with	R. E.	10,000	25,542
Dwight Manufacturing Company, . . .	July 26,	July 10,	1,200,000	500,000	with	R. E.	500,000	627,162
Dwight Printing Company, . . .	Dec. 11,	Oct. 11,	300,000	448,971	66,410	382,561	5,000	-
E. A. Richmond Carriage Company, The, . .	Feb. 7,	Jan. 5,	20,000	-	-	-	-	4,622
E. and A. H. Batcheller Company, . . .	Jan. 28,	Jan. 4,	300,000	45,000	with	R. E.	30,935	248,985
E. & S. May Paper Company, The, . . .	May 2,	Jan. 16,	35,000	17,300	with	R. E.	17,985	9,780
E. Anthony & Sons Incorporated, . . .	Jan. 24,	Jan. 16,	50,000	-	-	-	23,227	18,243
E. B. Horn Company, The, . . .	Mar. 25,	Mar. 24,	18,000	-	-	-	-	9,000
E. B. Tinkham Shoe Company, . . .	May 2,	Jan. 10,	10,000	-	-	-	1,326	6,692
E. H. Clapp Rubber Company, . . .	July 10,	June 13,	200,000	27,970	7,000	20,970	28,601	121,624
E. H. Mahoney Chair Company, . . .	Feb. 8,	Jan. 17,	9,000	-	-	-	-	5,101
E. Howard Watch and Clock Company, The,	Feb. 23,	Feb. 13,	500,000	79,670	-	-	106,863	102,933
E. P. Dodge Manufacturing Company, The, .	Dec. 11,	Dec. 4,	200,000	50,926	-	-	36,698	211,607
E. P. Sanderson Company, . . .	Nov. 7,	July 13,	10,000	-	-	-	-	52,248

a Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	-	\$5,110	a	\$107	-	\$3	-	\$110
\$18,289	-	-	-	71,594	\$36,900	30,761	-	3,933	-	71,594
61,318	-	-	-	154,516	100,000	50,156	-	4,360	-	154,516
52,419	-	-	-	146,004	100,000	45,139	-	865	-	146,004
47,000	-	-	-	63,413	45,000	18,796	-	1,617	-	63,413
249,061	-	-	-	316,173	100,000	186,173	-	30,000	-	316,173
-	-	\$500	-	1,050	1,000	50	-	-	-	1,050
5,490	-	2,219	-	22,335	14,600	5,009	-	1,168	\$1,558	22,335
255,561	-	4,880	-	1,282,030	500,000	-	b \$729,530	12,500	40,000	1,282,030
19,467	\$5,000	-	-	103,309	100,000	5,555	-	-	-	105,555
412,509	-	-	-	2,039,671	1,200,000	58,559	-	781,112	-	2,039,671
-	-	c 109,034	-	563,005	300,000	263,005	-	-	-	563,005
19,373	-	-	-	23,995	20,000	3,495	-	500	-	23,995
390,618	-	-	-	715,538	300,000	338,500	-	77,038	-	715,538
20,573	-	-	\$1,497	67,115	35,000	32,115	-	-	-	67,115
d 5,020 2,965 e 10,856	-	45	-	60,356	50,000	2,350	-	8,006	-	60,356
11,777	-	-	-	20,777	18,000	2,777	-	-	-	20,777
7,458	-	-	-	15,476	10,000	5,476	-	-	-	15,476
58,444	-	-	-	236,639	200,000	12,544	-	24,095	-	236,639
9,200	-	-	-	14,301	9,000	3,696	-	1,605	-	14,301
456,800	-	-	-	746,266	325,500	275,574	-	b 145,192	-	746,266
95,536	-	-	-	394,767	200,000	128,051	-	50,012	16,704	394,767
32,906	-	-	-	85,154	10,000	61,004	-	-	14,150	85,154

a Paid back; no business except renting houses.
d Furnishings.

b Surplus. c Interest, insurance and expenses.
e Type and material.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
E. Stebbins Manufacturing Company, . . .	1893 June 16,	1893. Jan. 18,	\$50,000	\$25,308	\$5,000	\$18,308	\$26,750	\$32,584	
E. T. Cowdrey Company,	Feb. 11,	Jan. 18,	50,000	-	-	-	8,541	30,171	
E. W. Noyes Company, The, . . .	July 14,	June 5,	25,000	-	-	-	500	1,265	
Eagle Cotton Gln Company, . . .	June 2,	May 23,	56,000	a 10,000 20,800	1,600	b 19,200	8,851	70,479	
Eagle Publishing Company, The, . . .	June 28,	Mar. 21,	10,000	-					-	5,950	8,736
East Boston Company, .	May 29,	May 1,	872,213	800,575	789,349	11,226	-	75,539	
East Boston Dry Dock Company, . . .	Apr. 11,	Mar. 6,	100,000	100,000	with	real	estate	4,500	
East Boston Furniture Company, . . .	Apr. 25,	Jan. 16,	65,000	-	-	-	-	-	
East Boston Gas Company, . . .	Feb. 13,	Jan. 25,	220,000	227,510	with	real	estate	24,048	
East Brookfield Woolen Company, . . .	Nov. 28,	Nov. 21,	20,000	-	-	-	20,143	8,752	
East Cambridge Land Company, . . .	Jan. 12,	Jan. 11,	256,500	-	129,000	-	-	1,602	
East Mountain Water Company, . . .	Aug. 31,	Aug. 14,	4,000	-	-	-	-	219	
East Templeton Co-operative Chair Company,	Jan. 17,	1892. Dec. 20,	20,000	3,000	-	5,000	4,500	25,099	
Easthampton Gas Company, . . .	July 27,	1893. July 19,	30,000	11,787	500	11,287	26,939	1,542	
Easthampton Rubber Thread Company, .	Aug. 11,	c July 20,	400,000	50,000	with	R. E.	50,000	208,666	
Edgartown Hotel Company, . . .	Nov. 27,	d Sept. 11,	10,000	-	-	-	-	-	
Edison Electric Illuminating Company of Boston, The, . . .	Mar. 15,	Feb. 7,	2,025,800	2,350,908	with	real	estate	100,347	
Edison Electric Illuminating Company of Brockton, The, . . .	June 29,	Mar. 21,	100,000	51,618	16,883	35,735	77,283	10,304	
Edison Electric Illuminating Company of Fall River, . . .	Nov. 28,	Oct. 18,	90,000	-	-	30,000	89,141	9,614	
Edison Electric Illuminating Company of New Bedford, The, . .	Nov. 10,	e Nov. 3,	150,000	-	-	-	-	-	
Edmund S. Hunt & Sons Company, The, . . .	Aug. 22,	July 31,	5,000	-	-	1,000	2,000	30,591	

a Out of State.

d Appointed, but not held.

b And engine, boiler, etc.

e Postponed.

c Adjourned.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$59,011	-	<i>a</i> \$7,753	-	\$149,406	\$50,000	\$68,153	-	\$31,253	-	\$149,406
46,078	-	1,186	-	85,976	50,000	35,976	-	-	-	85,976
16,115	-	<i>b</i> 500	\$12,420	31,000	25,000	6,000	-	-	-	31,000
84,640	-	-	-	194,769	56,000	21,416	-	117,353	-	194,769
1,000	-	-	-	15,686	10,000	1,141	-	4,545	-	15,686
-	-	-	-	876,114	872,213	<i>c</i> 1,892 <i>d</i> 252 <i>e</i> 211	<i>e</i> \$1,218	-	<i>f</i> \$328	876,114
-	-	-	55,500	160,000	100,000	<i>g</i> 60,000	-	-	-	160,000
-	-	-	-	-	-	-	-	-	-	-
10,611	-	40,450	-	308,519	220,000	640	-	82,879	-	308,519
35,474	-	2,314	-	66,683	20,000	46,683	-	-	-	66,683
-	-	-	125,908	256,500	256,500	-	-	-	-	256,500
-	-	<i>h</i> 2,000	1,792	4,011	4,000	11	-	-	-	4,011
14,303	-	1,561	1,631	55,114	20,000	35,114	-	-	-	55,114
1,013	-	-	-	41,281	30,000	5,000	-	6,281	-	41,281
142,971	-	-	-	451,637	400,000	14,648	-	11,989	25,000	451,637
-	-	-	-	-	6,600	-	-	-	-	6,600
-	<i>i</i> \$594,375	-	-	3,045,630	2,025,800	<i>j</i> 645,500 <i>k</i> 180,000 91,263	<i>l</i> 20,168	10,899	72,000	3,045,630
2,148	19,006	<i>m</i> 9,035 <i>n</i> 104,920	-	274,308	100,000	<i>o</i> 100,000 49,171	-	2,172	22,965	274,308
15,793	-	-	-	144,548	90,000	51,532	-	3,016	-	144,548
-	-	-	-	-	-	-	-	-	-	-
1,800	-	-	-	35,391	5,000	9,400	-	20,991	-	35,591

a Patterns.*b* Furniture and fixtures.*c* Unpaid dividend.*d* No. 5 land dividend scrip.*e* Assessment fund, 1866.*f* R. E. suspense account.*g* Bonds.*h* Pipe.*i* License.*j* Debenture bonds.*k* Mortgage bonds.*l* Other accounts.*m* Sundries (tools, implements, etc.).*n* Lines, meters, etc.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Edson Manufacturing Company, . . .	1893. Feb. 10,	1893. Feb. 7,	\$6,500	-	-	-	\$5,000	\$20,534
Educational Publishing Company, The, . . .	June 29,	June 24,	5,000	-	-	-	5,250	5,975
Egremont Co-operative Creamery Company, The, . . .	Feb. 4,	Jan. 2,	3,500	\$2,000	\$100	\$1,900	900	-
Elastic Rubber Company, . . .	Nov. 20,	Nov. 1,	1,000	-	-	-	-	413
Electric and Machine Company, The, . . .	Mar. 18,	Jan. 7,	12,000	-	-	-	350	2,155
Electric Cigar Company, . . .	Feb. 9,	Feb. 6,	20,000	-	-	-	-	8,607
Electric Light and Power Company of Abington and Rockland, The, . . .	Aug. 21,	July 26,	50,000	46,643	with	R. E.	58,051	4,188
Electric Lustre Starch Company, . . .	June 27,	June 13,	7,500	-	-	-	-	2,857
Elizabeth Poole Mills, . . .	Nov. 23,	Nov. 7,	100,000	95,000	with	real estate	-	951
Elliott Hickory Cycle Company, . . .	Apr. 19,	Apr. 1,	40,000	-	-	-	-	-
Elliott Lumber Company, . . .	Jan. 31,	Jan. 9,	10,000	a 2,500	with	R. E.	-	3,335
Elliott Paper Box Company (for 1891), . . .	Apr. 5,	1891. Jan. 19,	10,000	-	-	-	1,690	3,327
Elliott Paper Box Company (for 1892), . . .	Apr. 5,	1892. Jan. 18,	10,000	-	-	-	1,718	3,420
Elliott Paper Box Company, . . .	Apr. 5,	1893. Jan. 18,	10,000	-	-	-	1,692	4,442
Ellis Foundry Company, . . .	Apr. 27,	Apr. 10,	15,000	-	-	655	1,995	15,799
Emerson, Low and Barber Company (for 1892), . . .	Feb. 17,	1892. July 19,	35,100	-	-	-	19,980	9,365
Emerson, Low and Barber Company, . . .	Aug. 9,	1893. July 18,	35,100	-	-	-	12,500	8,122
Emmons Loom Harness Company, . . .	June 6,	Feb. 20,	40,000	23,000	1,979	21,021	14,000	28,891
Empire Laundry Machinery Company, . . .	July 1,	Feb. 8,	10,000	-	-	-	-	114,674
Engraver and Printer Company (corporation), The, . . .	Aug. 14,	Jan. 3,	5,000	-	-	-	-	2,957
Enterprise Publishing Company, . . .	Mar. 23,	Jan. 24,	10,000	-	-	-	7,450	7,325
Essex Company, . . .	June 9,	May 31,	500,000	-	135,472	-	-	887,548

a Less mortgage.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc. ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$15,500	-	-	-	\$41,034	\$5,500	\$3,546	-	\$30,000	\$988	\$41,034
6,250	-	\$2,600	-	20,075	5,000	14,894	-	181	-	20,075
-	-	100	\$500	3,500	3,500	-	-	-	-	3,500
-	-	-	587	1,000	1,000	-	-	-	-	1,000
-	-	a 222	9,815	b 12,572	12,000	572	-	-	-	12,572
27,122	-	3,139	-	38,868	20,000	14,868	-	4,000	with bal. P. & L.	38,868
341	-	-	-	109,223	41,200	65,489	-	2,534	-	109,223
-	c \$15,000	d 43	-	17,930	7,500	10,273	-	157	-	17,930
55,206	-	-	-	151,157	100,000	49,013	-	2,144	-	151,157
-	-	-	-	e	40,000	-	-	-	-	40,000
6,233	-	1,202	-	13,270	10,000	2,870	-	400	-	13,270
2,030	1,000	849	7,582	16,478	10,000	6,478	-	-	-	16,478
1,959	1,000	462	4,672	13,221	10,000	3,221	-	-	-	13,221
1,751	2,000	382	6,538	16,805	10,000	6,805	-	-	-	16,805
19,112	-	-	-	37,561	15,000	17,075	-	5,486	-	37,561
11,881	10,000	4,512	-	55,738	20,100	35,059	-	539	-	55,738
11,699	1,000	3,567	24,444	61,332	25,100	36,232	-	-	-	61,332
15,672	-	-	-	81,563	40,000	10,537	-	15,026	7,000	81,563
23,496	-	5,317	-	143,487	10,000	112,337	-	21,150	-	143,487
1,070	f 2,500	3,352	-	9,879	5,000	4,198	-	381	-	9,879
900	-	5,000	-	20,675	10,000	1,789	-	8,886	-	20,675
-	-	-	-	1,023,320	500,000	-	-	345,816	177,504	1,023,320

a Fixtures.

b Ceased to do business; now in liquidation.

c Trade mark, etc.

d Office furniture, fixtures, etc.

e In process of dissolution.

f Title to publications.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Essex County Building Company,	1893. Apr. 22,	1893. Apr. 3,	\$170,000	-	-	\$254,500	-	\$1,979	
Essex Leather Company,	Mar. 7,	1892 Oct. 19,	10,000	\$7,273	with	R. E.	\$2,296	3,825	
Essex Manufacturing Company,	July 31,	1893. July 21,	5,000	-	-	-	500	1,677	
Essex Steam Mill Company,	June 30,	Apr. 26,	14,800	-	-	-	-	3,682	
Eureka Ruling and Binding Company,	Oct. 18,	July 28,	15,000	-	-	-	6,500	12,513	
Evening Gazette Company, The,	May 31,	Jan. 11,	150,000	-	-	-	-	3,225	
Everett Mills,	June 22,	June 7,	700,000	525,000	with	real	estate	535,690	
Everett Piano Company,	July 26,	July 20,	100,000	-	-	-	8,420	33,154	
Everett Woolen Company,	Jan. 27,	a Jan. 24,	40,000	-	-	-	-	13,475	
Excelsior Cement Company,	Feb. 16,	Jan. 18,	9,300	8,000	\$500	7,500	775	5,770	
F. A. Whitney Carriage Company,	July 27,	July 18,	84,000	82,000	30,000	52,000	7,000	81,174	
F. B. Washburn and Co. corporation,	Mar. 17,	Mar. 7,	60,000	76,320	with	R. E.	10,186	32,294	
F. O. Dewey Company,	Feb. 23,	Jan. 5,	20,000	-	-	-	-	16,753	
F. P. Cox Laundry Company, The,	June 1,	Apr. 8,	15,000	-	-	-	b 15,000	7,290	
Fairchild Paper Company,	Sept. 1,	Feb. 6,	350,000	613,000	with	real	estate	76,078	
Fairfield Paper Company,	Apr. 4,	1892. Dec. 29,	200,000	250,000	with	real	estate	113,904	
Fairhaven Iron Foundry Company,	Mar. 18,	1893. Feb. 7,	20,000	5,746	3,000	2,746	4,394	10,439	
Fall River Bleachery,	May 26,	May 18,	400,000	326,845	28,792	298,053	177,047	35,842	
Fall River Daily Globe Publishing Company, The,	July 14,	May 23,	10,000	-	-	2,000	10,000	3,100	
Fall River Daily Herald Publishing Company, The,	June 30,	May 4,	15,000	22,555	6,000	16,555	6,700	12,436	
Fall River Electric Light Company, The,	Mar. 30,	Mar. 13,	120,000	26,800	with	R. E.	82,100	7,441	
Fall River Gas Works Company,	Aug. 29,	July 26,	288,000	135,170	105,170	30,000	199,482	42,884	
Fall River Granite Company,	Mar. 3,	Feb. 1,	12,000	7,500	6,500	1,000	1,000	11,239	

a Adjourned.

b Laundry machinery, horse, wagons, harnesses and office fixtures.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	\$600	-	\$257,079	\$170,000	\$86,259	-	\$820	-	\$257,079
\$20,967	-	126	-	34,487	10,000	24,487	-	-	-	34,487
2,032	-	-	\$530	5,039	5,000	-	\$39	-	-	5,039
54	-	-	24,854	28,590	13,100	15,490	-	-	-	28,590
7,250	-	-	-	26,263	15,000	9,532	-	1,731	-	26,263
6,775	-	a 140,000	-	150,000	150,000	-	-	-	-	150,000
383,677	-	-	-	1,444,367	700,000	685,000	-	34,659 24,708	-	1,444,367
158,639	-	13,766	-	213,979	100,000	63,570	-	50,409	-	213,979
153,981	-	-	-	167,456	40,000	89,016	-	38,440	-	167,456
1,985	-	-	-	16,530	9,300	5,215	-	2,015	-	16,530
74,503	-	2,167	-	246,844	84,000	136,300	-	1,544	\$25,000	246,844
33,888	-	893	-	153,581	60,000	52,757	b 824	-	c 40,000	153,581
11,655	-	-	-	23,408	20,000	7,256	1,152	-	-	23,408
298	-	-	-	22,558	15,000	5,892	-	-	-	20,892
46,202	-	-	-	734,280	350,000	330,712	-	53,568	-	734,280
113,962	-	d 11,824	-	489,590	200,000	252,944	-	36,646	-	489,590
7,235	-	e 2,000	-	29,864	20,000	6,583	-	3,281	-	29,864
23,296	\$25	-	8,186	571,241	400,000	171,241	-	-	-	571,241
1,000	-	6,025	-	22,125	10,000	1,400	-	10,725	-	22,125
1,800	-	-	-	37,491	15,000	16,674	-	5,817	-	37,491
-	-	54,438	-	170,779	120,000	45,000	-	3,779	2,000	170,779
10,539	-	-	-	388,375	288,000	7,522	-	92,853	-	388,375
2,707	-	223	-	22,669	12,000	2,796	-	985	6,888	22,669

a Plant and good-will of the "Evening Gazette" company.
c Surplus.

d Construction.

b Undivided profits.
e Flasks and patterns.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Fall River Ice Company,	1893. Nov. 27,	1893. Nov. 14,	\$40,000	\$33,323	\$8,273	\$25,050	\$3,580	\$2,683
Fall River Iron Works Company,	Oct. 25,	Oct. 4,	500,000	786,985	138,684	648,301	1,090,011	67,685
Fall River Lithograph Company, The, . . .	Aug. 14,	Feb. 4,	20,000	5,600	1,600	4,000	2,015	437
Fall River Machine Company,	Nov. 11,	Oct. 26,	96,000	46,000	40,000	6,000	18,432	66,421
Fall River Manufactory,	Oct. 31,	Oct. 23,	180,000	114,600	49,600	65,000	175,666	2,113
Fall River Steam and Gas Pipe Company-corporation, . .	Nov. 6,	Oct. 4,	7,500	-	-	-	1,650	10,254
Fall River Tribune Publishing Company, . .	May 25,	Feb. 6,	30,000	-	-	-	-	321
Fall River Working-men's Co-operative Association,	Jan. 20,	Jan. 3,	25,000	-	-	12,000	-	1,218
Falmouth Cranberry Company, The,	Nov. 14,	a Nov. 7,	25,000	33,688	30,842	2,846	557	219
Farmington River Water Power Company, . . .	Oct. 12,	Oct. 11,	100,000	45,600	17,263	b 28,337	-	20
Farr Alpaca Company, . .	July 6,	June 29,	400,000	325,000	with	R. E.	199,336	219,751
Farrington Printing Company,	Apr. 5,	Feb. 4,	5,000	-	-	-	2,220	1,863
Farwell Bleachery, . .	June 24,	June 20,	200,000	79,501	-	-	91,025	86,863
Faulkner Manufacturing Company,	June 20,	Jan. 26,	100,000	62,000	10,000	42,000	23,000	7,445
Fayette Shaw Leather Company,	May 8,	Apr. 22,	50,000	-	-	-	-	131,958
Ferd. F. French & Co, Limited,	Oct. 14,	Aug. 3,	75,000	-	-	-	-	84,440
First Swedish Co operative Store Company of Quinsigamond, Worcester, Mass., . . .	Mar. 8,	Feb. 11,	3,000	1,500	-	-	-	9,165
First Universalist Meeting House in Worcester, Proprietors of the,	Nov. 8,	1892. c Oct. 3,	5,450	81,750	74,750	7,000	-	188
Fisher Manufacturing Company, The,	Nov. 8,	1893. Oct. 4,	500,000	-	70,000	585,893	{ with } { b'd'gs }	122,270
Fisk Manufacturing Company,	Dec. 20,	Nov. 20,	50,000	28,000	-	-	10,000	16,784
Fiskdale Mills, . . .	Feb. 8,	Feb. 6,	400,000	280,000	with	R. E.	270,000	15,273
Fiske Wharf and Warehouse Company, . . .	July 17,	a May 15,	150,000	225,000	-	-	-	26,552

a Adjourned.

b And roads and dam.

c Statement of Oct. 18, 1893.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$3,695	-	\$16,613	\$1,182	\$61,276	\$40,000	\$21,276	-	-	-	\$61,276
317,319	-	-	-	2,262,200	600,000	1,201,159	-	\$561,041	-	2,262,200
246	-	-	11,113	19,411	19,411	-	-	-	-	19,411
32,995	-	-	13,403	177,251	96,000	81,251	-	-	-	177,251
100,263	-	1,011	29,446	423,089	180,000	243,089	-	-	-	423,089
12,741	-	-	-	24,645	7,600	11,129	-	6,016	-	24,645
40	-	-	23,668	23,929	21,937	1,992	-	-	-	23,929
1,461	-	267	-	14,946	13,571	780	-	595	-	14,946
253	-	332	-	35,049	25,000	7,500	-	2,549	-	35,049
-	-	a 1,421	59,650	106,691	100,000	6,691	-	-	-	106,691
273,727	-	-	-	1,017,814	400,000	284,727	-	183,087	\$150,000	1,017,814
1,500	-	-	-	5,613	5,000	155	-	458	-	5,613
8,095	-	-	-	265,484	200,000	-	-	14,407	51,077	265,484
79,143	-	-	1,486	163,074	100,000	63,074	-	-	-	163,074
-	-	741	-	132,699	50,000	66,661	-	11,738	4,300	132,699
89,393	-	-	-	173,833	75,000	95,188	-	3,645	-	173,833
3,624	-	-	-	14,289	3,000	8,424	-	755	2,110	14,289
-	-	-	-	81,938	5,450	-	-	76,488	-	81,938
123,030	-	5,003	-	906,196	500,000	227,508	-	178,688	with Bal. P. & L.	906,196
19,466	-	-	-	74,250	50,000	2,242	-	17,008	5,000	74,250
92,333	-	4,625	-	662,231	400,000	31,812	-	80,419	150,000	662,231
-	-	55,000	-	306,552	150,000	b 133,218	-	23,334	-	306,552

a Telephone line.

b Including mortgages on real estate.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Fitchburg Co-operative Association, . . .	1893. Jan. 27,	1892. Nov. 7,	\$1,330	-	-	-	-	-
Fitchburg Gas Company, . . .	Aug. 23,	1893. July 28,	150,000	\$33,369	\$2,369	\$31,000	\$118,891	\$10,140
Fitchburg Manufacturing Company, . . .	Mar. 23,	Jan. 9,	100,000	46,713	with	real	estate	-
Fitchburg Steam Engine Company, . . .	June 20,	June 7,	40,000	28,613	3,500	25,113	33,126	29,978
Fitchburg Worsted Company, . . .	Feb. 16,	Jan. 3,	250,000	100,000	-	-	119,495	37,057
Fitts Land and Power Company, . . .	Mar. 11,	Jan. 31,	25,000	45,175	25,000	20,175	-	360
Flax Leather Manufacturing Company, . . .	Sept. 22,	June 27,	100,000	18,000	with	R. E.	-	970
Flax Pond Fishing Company in Dennis, . . .	June 22,	Jan. 31,	750	-	300	-	-	-
Flint Mills, . . .	Nov. 9,	Nov. 6,	580,000	148,990	21,490	127,500	432,762	28,466
Florence Furniture Company, . . .	June 14,	Apr. 14,	20,000	8,000	with	R. E.	1,000	16,433
Florence Manufacturing Company, . . .	Feb. 13,	Jan. 31,	100,000	15,000	-	-	20,000	23,204
Flynt Building and Construction Company, . .	June 13,	Apr. 28,	30,000	5,200	1,200	4,000	10,000	88,114
Fobes, Hayward & Co. (Incorporated), . . .	Feb. 16,	Jan. 10,	150,000	60,000	-	-	45,000	153,536
Forbes Lithograph Manufacturing Company, The, . . .	May 22,	Apr. 25,	175,000	-	-	50,000	105,515	150,326
Ford Bit Company, The, . . .	Mar. 15,	Jan. 25,	20,000	-	-	-	5,952	3,356
Forehand Arms Company, . . .	June 22,	May 9,	75,000	-	-	-	57,367	25,948
Foster's Wharf Company, . . .	June 6,	Jan. 10,	300,000	300,000	with	R. E.	-	813
Foundry Supply Company, The, . . .	Mar. 21,	Jan. 15,	5,000	-	-	-	70	4,281
Foxboro' Foundry and Machine Company, . . .	Sept. 15,	June 6,	20,000	-	-	-	5,550	9,857
Foxboro' Manufacturing Company, . . .	Feb. 25,	1892. Nov. 11,	150,000	-	-	-	-	910 / 250
Framingham Box Company, The, . . .	Mar. 3,	1893. Feb. 4,	5,000	-	-	-	4,000	6,041
Framingham Brass Manufacturing Company, The, . . .	Apr. 11,	Mar. 13,	6,000	-	-	-	a 11,085	2,209

a And tools.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	-	-	\$1,330	\$284	-	-	-	\$1,614
\$800	-	-	-	\$163,200	150,000	13,200	-	-	-	163,200
5,520	-	\$42	\$47,766	100,041	100,000	41	-	-	-	100,041
38,904	-	-	-	130,021	40,000	86,461	-	\$4,170	-	130,021
237,748	-	-	-	544,300	250,000	59,663	-	83,784	\$160,853	544,300
-	-	-	-	45,535	25,000	20,500	-	35	-	45,535
-	-	-	81,030	100,000	100,000	-	-	-	-	100,000
-	-	-	450	750	750	-	-	-	-	750
102,529	-	-	-	712,747	580,000	-	-	182,747	-	712,747
3,931	-	-	-	29,364	20,000	3,201	-	-	-	23,201
75,661	\$4,000	-	-	137,865	100,000	31,365	-	-	6,500	137,865
-	-	a 5,100 2,966	-	111,380	30,000	22,508	-	58,872	-	111,380
85,000	-	15,000	-	363,536	150,000	142,945	-	20,591	50,000	363,536
238,516	-	-	-	544,357	175,000	124,310	-	245,047	-	544,357
1,009	3,000	-	3,183	16,500	16,500	-	-	-	-	16,500
65,935	-	b 28,429	-	177,679	75,000	23,869	-	46,823	31,987	177,679
-	-	c 10,500	-	311,313	300,000	10,500	-	813	-	311,313
1,909	500	-	386	7,246	5,000	2,246	-	-	-	7,246
11,759	-	d 9,505	-	36,671	16,300	16,448	-	1,873	2,050	36,671
-	100,000	-	51,850	153,010	150,000	3,010	-	-	-	153,010
5,140	-	-	-	15,181	5,000	6,151	-	1,530	2,500	15,181
3,046	-	e 1,386	6,156	23,882	6,000	17,982	-	-	-	23,882

a Insurance stock.

b Tools and fixtures.

c Wharf improvement.

d Flasks, patterns, iron and fixtures.

e Fixtures.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Framingham Gas Fuel and Power Company, The,	1893. Mar. 20,	1893. Mar. 1,	\$75,000	\$31,949	with	R. E.	^a \$27,703 31,084 ^b 2,826	\$317
Framingham Odd Fellows' Building Association,	Jan. 12,	Jan. 7,	9,000	-	-	\$15,000	-	-
Framingham Water Company,	Feb. 1,	Jan. 9,	125,000	10,000	\$150	9,850	10,000	466
Frank E. Sargent Company, The,	Apr. 15,	Mar. 13,	40,000	-	-	-	-	3,398
Franklin Cotton Manufacturing Company,	Apr. 11,	Feb. 27,	50,000	29,798	with	R. E.	27,152	8,859
Franklin Educational Company,	June 2,	^c Apr. 14,	50,000	-	-	-	-	33,645
Franklin Electric Light Company,	July 13,	June 20,	10,000	-	-	-	11,007	775
Franklin Osborn Company,	Aug. 7,	July 3,	50,000	24,000	8,000	16,000	12,000	15,158
Franklin Paper Company,	June 24,	May 16,	60,000	60,000	with	R. E.	40,000	26,518
Franklin Park Land and Improvement Company (for 1892),	Mar. 28,	1892. Nov. 15,	143,300	179,994	with	R. E.	-	8,048
Franklin Park Land and Improvement Company,	Dec. 21,	1893. Nov. 21,	184,300	196,918	with	R. E.	-	62,375
Franklin Telegraph Company,	Aug. 21,	June 7,	1,000,000	-	-	-	-	-
Franklin Water Company,	July 17,	Feb. 8,	75,000	^d 141,354	-	-	-	53
Frankton Mills, The,	Sept. 5,	Apr. 25,	30,000	2,500	1,000	1,500	-	-
Freeland Loomis Company,	Feb. 18,	Feb. 14,	300,000	-	-	-	^e 30,306	53,695
Fresh Pond Ice Company,	June 21,	Apr. 13,	75,000	90,286	with	R. E.	^f 10,000	5,586
Frothingham Buildings,	Apr. 18,	Apr. 18,	900,000	1,240,000	-	-	-	6,907
Fulton Iron Foundry Company,	Sept. 11,	July 3,	60,000	11,300	-	-	-	8,700
G. and C. Merriam Company,	May 11,	Apr. 26,	120,000	-	-	-	-	56,745
G. W. & F. Smith Iron Company,	Jan. 23,	Jan. 11,	124,000	-	-	143,511	20,442	87,829
Gardner Egg Carrier Company,	Mar. 21,	1892. Oct. 1,	7,000	-	-	-	-	116

^a Street mains and pipes.
^d Construction account.

^b Meters.
^e And fixtures.

^c Adjourned.
^f And tools.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$8,123	\$20,000	\$20,000	\$24,930	\$166,932	\$75,000	\$91,932	-	-	-	\$166,932
-	-	-	-	15,000	9,000	3,600	-	\$2,400	-	15,000
-	-	a 246,741	-	267,207	125,000	142,207	-	-	-	267,207
32,921	-	3,001	13,781	53,101	40,000	13,101	-	-	-	53,101
13,022	-	-	-	78,831	50,000	21,080	-	7,801	-	78,831
62,767	-	b 30,000	-	126,412	50,000	{ 58,912 c 17,600 }	-	-	-	126,412
-	-	-	-	11,782	10,000	-	-	1,782	-	11,782
109,805	-	1,543	-	162,506	50,000	46,864	d \$50,000	12,142	\$3,500	162,506
31,963	-	-	-	168,481	60,000	82,854	-	15,627	-	168,481
-	-	-	-	188,042	143,300	41,470	-	3,272	-	188,042
-	-	-	10,404	269,697	184,300	85,397	-	-	-	269,697
-	-	1,000,000	-	1,000,000	1,000,000	-	-	-	-	1,000,000
-	-	-	-	141,407	75,000	e 50,000	-	16,407	-	141,407
-	-	-	28,200	30,700	30,000	700	-	-	-	30,700
590,942	-	-	-	674,943	300,000	336,150	-	38,793	{ with bal. F. & L. }	{ 674,943
-	-	f 44,083	-	149,906	75,000	72,324	-	2,581	-	149,906
-	-	-	-	1,246,907	900,000	300,000	-	6,907	40,000	1,246,907
800	-	-	-	17,800	g	784	-	-	-	784
62,971	-	-	2,871	122,587	120,000	2,587	-	-	-	122,587
30,000	-	-	-	231,782	124,000	57,187	-	90,595	10,000	231,782
-	1,000	-	5,884	7,000	7,000	-	-	-	-	7,000

a Street mains.

b Fixtures and plant.

c Loan account.

d Surplus.

e Five per cent. bonds.

f Ice, horses, teams and personal property.

g Paid back; corporation is closing up its business.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Gardner Electric Light Company,	1893. July 29,	1893. July 11,	\$30,000	\$6,300	with	R. E.	<i>a</i> \$15,867 <i>b</i> 23,478	\$2,685
Gardner Paint Company,	June 1,	Jan. 21,	1,500	-	-	-	-	671
Gardner Sovereigns' Co-operative Association, The,	June 5,	May 6,	3,600	-	-	\$9,475	-	6,171
Gardner Water Company,	June 1,	May 1,	100,000	16,000	\$11,000	5,000	11,000	3,794
Garfield & Proctor Coal Company,	July 26,	May 9,	125,000	-	15,000	-	3,500	188,132
Gately and Lynch Furniture Company,	Feb. 18,	<i>c</i> Feb. 16,	12,000	-	-	-	-	17,908
Gay and Parker Company,	Nov. 8,	Oct. 31,	100,000	-	-	-	1	302,750
George A. Schastey Company,	May 10,	Apr. 28,	120,000	37,114	with	R. E.	29,520	30,139
Geo. C. Gill Paper Company, The,	Jan. 4,	1892. Dec. 24,	100,000	278,791	with	R. E.	-	92,549
George E. Barnard Company,	June 13,	1893. May 10,	200,000	-	-	-	25,790	232,001
George F. Hewett Co.,	Aug. 22,	May 6,	50,000	-	-	-	13,653	31,201
George Frost Company, The,	Feb. 24,	<i>c</i> Feb. 10,	100,000	-	-	-	8,675	48,770
George G. Page Box Company, The,	Aug. 31,	Aug. 7,	68,400	96,477	with	R. E.	14,735	44,996
George H. Gilbert Manufacturing Company,	Jan. 23,	Jan. 16,	1,000,000	955,000	with	real	estate	102,244
George H. Wood Company,	Oct. 16,	<i>d</i> May 16,	30,000	10,500	-	-	6,437	34,588
George H. Wood Company (2d return),	Nov. 6,	May 16,	30,000	10,500	-	-	6,437	28,066
George Lawley and Son Corporation,	Nov. 7,	Oct. 4,	100,000	60,566	49,821	10,745	16,231	70,551
George R. Dickinson Paper Company,	Feb. 1,	Jan. 21,	150,000	200,000	with	R. E.	150,000	309,547
George W. Gale, Lumber Company,	Feb. 25,	Feb. 13,	60,000	32,496	23,000	9,496	-	32,304
Geo. W. Wheelwright Paper Company,	Jan. 31,	Jan. 14,	300,000	225,000	with	real	estate	133,738
George Whitney Woolen Company,	Aug. 7,	July 1,	60,000	40,000	with	real	estate	85,987
George Woodman Company, The,	June 16,	Jan. 27,	75,000	-	-	-	-	141,016

a Lines, meters, lamps, etc.*b* Steam and electric plant.*c* Adjourned.*d* Special.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$1,716	-	\$786	-	\$50,832	\$30,000	\$365	a \$15,000	\$5,467	-	\$50,832
b 1,766	-	-	-	2,437	1,500	718	-	219	-	2,437
6,464	-	c 100	-	22,210	3,600	1,779	-	16,831	-	22,210
d 129,899	-	-	-	160,693	100,000	60,550	-	143	-	160,693
5,035	-	-	-	211,667	125,000	27,612	-	50,892	\$8,163	211,667
9,974	-	613	-	28,495	12,000	8,273	-	6,832	1,390	28,495
2,927	-	9,600	-	315,278	100,000	214,891	-	387	-	315,278
34,361	\$2,000	16,465	\$17,643	167,242	120,000	47,242	-	-	-	167,242
79,273	-	-	-	450,613	100,000	102,992 e 217,000	-	30,621	-	450,613
106,822	-	-	-	364,703	200,000	158,743	-	5,960	-	364,703
21,651	-	14,696	-	81,201	50,000	23,081	-	-	8,120	81,201
76,157	22,000	12,950	-	168,552	100,000	68,552	-	-	-	168,552
33,731	-	9,732	-	199,671	68,400	17,074	-	26,617	87,580	199,671
381,073	-	-	-	1,438,317	1,000,000	379,608	-	58,709	-	1,438,317
21,279	-	-	-	72,804	30,000	26,561	-	7,243	9,000	72,804
21,279	-	f 3,942 g 2,580	-	72,804	30,000	25,191	A 3,500	1,367	12,746	72,804
12,219	-	627	-	160,194	100,000	36,835	-	16,317	7,042	160,194
87,756	-	-	-	747,303	150,000	437,002	-	-	160,301	747,303
64,667	-	8,309	-	137,776	60,000	77,776	-	-	-	137,776
167,886	-	-	-	526,424	300,000	214,803	-	-	11,621	526,424
-	-	-	-	125,987	60,000	47,536	-	-	18,451	125,987
109,000	-	-	-	250,016	75,000	153,510	-	16,506	-	250,016

a Surplus account.
e Loans.

b And tools, implements, etc.
f Loans, stock account.

c Store fixtures.
g Suspense.

d Pipes and mains.
A Dividend account.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
German American Publishing Company, The,	1893. Aug. 19,	1893. July 24,	\$5,000	-	-	\$7,475	\$2,700	\$2,266
German Co-operative Association,	Jan. 28,	Jan. 2,	1,280	-	-	2,000	-	2,359
Germania Mills, . . .	Jan. 26,	1892. Nov. 11,	150,000	\$125,000	\$25,000	100,000	125,000	356,818
Gibbs Loom-Harness and Reed Company, .	1893. May 26,	Apr. 25,	50,000	18,000	4,000	14,000	17,648	4,587
Gilbert and Barker Manufacturing Company, . . .	Apr. 21,	Mar. 1,	40,000	28,902	with	R. E.	3,761	128,892
Glasgo Thread Company, The, . . .	June 2,	May 30,	50,000	-	-	-	7,500	43,263
Glasgow Company, . .	June 28,	Jan. 25,	350,000	345,000	with	R. E.	31,470	5,464
Glencoe Granite Company, . . .	Mar. 24,	Jan. 7,	5,000	2,700	1,500	1,200	1,800	2,800
Glendale Elastic Fabrics Company, . . .	Aug. 2,	June 20,	250,000	92,993	with	R. E.	165,353	108,651
Glenwood Furnishing Company, The, . . .	Feb. 20,	Feb. 6,	20,000	-	-	-	-	56,190
Globe Gas Light Company, . . .	Jan. 25,	Jan. 23,	250,000	-	-	-	-	13,652
Globe Investment Company, . . .	June 30,	Apr. 29,	362,500	-	84,810	-	-	863,882
Globe Nail Company, .	Mar. 30,	Jan. 30,	240,000	88,000	26,800	61,200	3,250	3,883
Globe Newspaper Company, The, . . .	Mar. 30,	Feb. 13,	125,000	270,600	with	R. E.	200,000	306,900
Globe Worsted Mills, .	Feb. 6,	1892. Nov. 21,	30,000	35,652	25,000	10,652	52,700	10,672
Globe Yarn Mills, The (for 1892), . . .	Jan. 20,	Oct. 20,	1,200,000	478,324	43,806	434,518	954,236	188,369
Globe Yarn Mills, The,	Oct. 20,	1893. Oct. 19,	1,200,000	-	43,806	1,182,573	{ with bldg's }	{ 189,749 }
Gloucester Co-operative Association, . . .	Feb. 24,	Jan. 11,	3,000	-	-	-	-	1,598
Gloucester Electric Company, . . .	Oct. 24,	Aug. 7,	50,000	-	-	37,795	80,760	a 1,008
Gloucester Fish Company, . . .	Mar. 14,	Feb. 9,	18,500	-	-	-	-	29,819
Gloucester Fish Drying Company, . . .	Jan. 7,	1892. Dec. 29,	5,000	2,000	800	1,200	500	254
Gloucester Fish Drying Company (2d return),	Dec. 27,	1893. Dec. 19,	5,000	3,300	800	2,500	1,700	233
Gloucester Gas Light Company, . . .	Aug. 11,	July 18,	80,000	40,000	with	R. E.	b 40,000	11,995

a Cash.

b And street mains.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$4,000	-	-	\$1,058	\$18,198	\$5,000	\$13,198	-	-	-	\$18,198
1,716	-	-	-	6,075	1,280	3,424	-	\$800	\$571	6,075
205,238	-	\$7,260	-	819,316	150,000	569,316	-	-	100,000	819,316
7,941	\$5,900	-	-	54,376	50,000	730	-	1,146	2,500	54,376
51,556	1,683	7,560	-	222,354	40,000	56,070	-	126,284	-	222,354
46,466	-	-	-	97,229	50,000	38,122	-	9,107	-	97,229
147,872	-	-	26,804	566,630	350,000	206,630	-	-	-	556,630
1,600	-	-	-	8,400	5,000	2,000	-	-	500	7,500
145,536	5,000	-	-	517,533	247,400	222,251	-	45,882	-	517,533
43,321	-	5,260	-	104,761	20,000	74,302	-	1,076	9,383	104,761
14,474	250,000	-	-	278,126	250,000	8,216	-	19,910	-	278,126
-	-	96,797	-	1,045,489	362,600	294,124 a 357,900	b \$24,539	c 6,426	-	1,045,489
-	-	-	144,967	240,000	240,000	-	-	-	-	240,000
-	-	11,489	-	788,989	125,000	d 300,000	363,989	-	-	788,989
30,720	-	-	-	129,744	30,000	70,320	-	29,424	-	129,744
960,967	-	-	-	2,321,916	1,200,000	819,032	-	302,884	-	2,321,916
423,569	-	-	-	1,839,697	1,200,000	e 500,125	-	139,572	-	1,839,697
1,059	-	f 250	-	2,907	1,600	340	-	967	-	2,907
g 7,715	5,000	-	-	132,278	50,000	71,885	-	10,393	-	132,278
1,234	-	2,100	-	33,153	18,500	12,906	-	1,657	-	33,153
-	-	-	2,236	5,000	5,000	-	-	-	-	5,000
-	-	-	-	5,233	5,000	-	-	233	-	5,233
2,331	-	6,563	-	100,889	80,000	-	-	20,889	-	100,889

a Debentures.

b Special guaranty fund.

c Undivided profits.

d On real estate and current bills.

e Bills and accounts payable.

f Fixtures.

g And debts receivable.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Gloucester Isinglass and Glue Company, . . .	1893. Apr. 3,	1893. a Feb. 16,	\$13,600	\$6,700	\$3,200	\$3,500	\$1,500	\$4,218
Gloucester Lighterage Company, The, . . .	June 23,	Apr. 8,	13,000	-	b 6,120	-	c 11,500	168
Gloucester Net and Twine Company, . . .	Jan. 11,	1892. Dec. 5,	125,000	48,341	5,673	42,668	82,516	67,951
Gloucester Net and Twine Company (2d return), . . .	Dec. 18,	1893. Dec. 4,	125,000	48,401	5,673	42,728	d 81,599	63,031
Gloucester Water Supply Company, . . .	July 1,	Apr. 11,	250,000	-	-	-	-	6,645
Goddard Machine Company, The (for 1892), . . .	Jan. 9,	1892. Sept. 1,	10,000	-	-	-	9,103	2,903
Goddard Machine Company,	Nov. 7,	1893. June 13,	10,000	-	-	-	9,500	3,656
Golden Rule Company, The,	June 3,	a Feb. 6,	5,000	-	-	-	4,933	35,319
Gould and Outler Corporation,	Jan. 11,	Jan. 9,	40,000	-	-	-	-	38,352
Gowdy & Remington Shoe Company, . . .	Mar. 16,	Mar. 7,	30,000	-	-	-	-	2,569
Grafton Ice Company, The,	Mar. 31,	Mar. 28,	10,000	12,500	3,500	9,000	e 2,500	5,100
Grafton Water Company, The,	July 15,	June 13,	80,000	8,500	5,500	3,000	7,000	-
Granby Co-operative Creamery Association, The,	May 27,	Apr. 3,	3,500	2,200	200	2,000	1,500	3,103
Granite Mills,	Nov. 21,	Oct. 23,	1,000,000	581,858	125,858	456,000	777,267	102,511
Granite Railway Company,	Mar. 3,	Jan. 23,	250,000	250,000	with	real	estate	95,683
Granite Shoe Company,	Mar. 8,	1892. Oct. 1,	20,000	-	-	-	{ 20,614 f 2,553 }	{ 19,302 }
Granite Wharf Marine Railway,	Feb. 7,	1893. Jan. 7,	4,000	-	-	300	3,700	-
Grant Yarn Company,	Dec. 16,	Oct. 9,	125,000	53,152	with	R. E.	117,745	11,765
Graphic Publishing Company, The,	Aug. 11,	July 8,	5,000	-	-	-	1,654	2,223
Graton and Knight Manufacturing Company, The,	Feb. 6,	Jan. 30,	300,000	31,000	with	R. E.	9,255	156,072
Great Barrington Electric Light Company, . . .	Feb. 15,	a Jan. 14,	23,800	-	-	-	g 36,676	2,302

a Adjourned.

b Wharf.

c Two lighters.

d And fixtures.

e And tools.

f Lasts and patterns.

g Including steam and electric plant, lines, meters, lamps, globes, etc.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$8,158	\$10,000	-	-	\$30,576	\$13,600	\$2,304	-	\$2,672	\$12,000	\$30,576
-	-	-	-	17,788	13,000	3,000	-	1,788	-	17,788
48,778	-	\$4,695	-	252,281	125,000 a 13,000	90,346	-	23,935	-	252,281
60,000	-	3,509	-	256,540	125,000 a 50,000	69,881	-	11,659	-	256,540
-	-	b 570,436	-	577,081	250,000	c 250,000	-	77,081	-	577,081
2,632	-	-	\$6,630	21,268	10,000	11,268	-	-	-	21,268
3,632	-	-	4,645	21,433	10,000	11,433	-	-	-	21,433
-	-	3,182	-	43,434	5,000	4,751 d 20,000	-	13,683	-	43,434
21,612	-	-	-	59,964	40,000	15,045	-	-	e 4,919	59,964
34,312	-	5,898	989	43,768	30,000	13,768	-	-	-	43,768
-	-	-	-	20,100	10,000	8,000	-	2,100	-	20,100
-	-	f 144,600	1,780	161,780	80,000	81,780	-	-	-	161,780
279	-	-	-	7,082	3,500	2,485	-	347	750	7,082
164,134	-	5,200	-	1,630,970	987,185	236,335	-	407,450	-	1,630,970
-	-	-	-	345,683	250,000	65,415	-	30,268	-	345,683
22,757	-	-	-	65,226	20,000	42,117	-	3,109	-	65,226
-	-	-	1,691	5,691	4,000	1,691	-	-	-	5,691
28,251	-	12,419	2,850	226,182	125,000	101,182	-	-	-	226,182
2,153	-	g 228	1,301	7,564	5,000	2,564	-	-	-	7,564
329,295	-	-	-	525,622	300,000	159,282	-	41,340	25,000	525,622
-	-	-	-	38,878	23,800	14,605	-	473	-	38,878

a Special stock.

b Construction account.

c Five per cent. bonds.

d Due subscribers.

e And undivided profits.

f Stand pipe, water pipes, service pipes, hydrants, etc.

g Office fixtures.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Greenfield Electric Light and Power Company, The,	1893. Feb. 14,	1893. Jan. 17,	\$30,000	\$4,000	with	R. E.	\$38,101	\$2,387
Greenfield Gas Light Company,	Aug. 2,	July 27,	50,000	44,809	with	R. E.	{ a 4,516 b 1,029 }	{ 2,749
Greenfield Power Company, The,	Mar. 22,	Mar. 2,	8,000	2,500	\$700	\$1,800	1,500	-
Greylock Mills, The,	July 26,	July 20,	400,000	252,057	with	R. E.	232,254	167,552
Greylock Park Association,	June 19,	May 2,	20,000	10,615	c 8,615	{ 800 d 1,200 }	-	235
Griffith, Axtell and Cady Company,	May 6,	Mar. 24,	20,000	-	-	-	12,065	4,281
Grinnell Manufacturing Corporation,	Dec. 1,	Nov. 28,	800,000	159,662	18,371	141,291	340,338	320,566
Griswoldville Manufacturing Company,	June 5,	Mar. 23,	125,000	50,000	with	R. E.	120,156	31,330
Gurney Hot Water Heater Company,	Mar. 31,	c Mar. 3,	50,000	-	-	1,300	-	99,572
H. A. Williams Manufacturing Company (for 1892),	May 22,	1892. Feb. 10,	150,000	-	-	10,000	79,929	25,767
H. A. Williams Manufacturing Company,	May 22,	1893. Feb. 8,	150,000	-	-	-	80,000	32,906
H. B. Smith Company, The,	June 1,	May 24,	300,000	99,018	27,800	71,218	28,537	177,423
H. B. Stevens Company,	Aug. 22,	July 1,	25,000	-	-	-	-	4,633
H. G. Jordan & Co. (incorporated),	June 6,	Apr. 26,	150,000	-	-	55,425	21,766	132,913
H. H. Mayhew Company,	July 29,	July 3,	13,000	4,400	with	R. E.	5,015	18,623
H. R. Barker Manufacturing Company, The,	May 4,	Apr. 11,	30,000	-	-	-	1,000	28,786
H. S. Lawrence Clothing Co.,	Apr. 3,	Mar. 17,	40,000	-	-	-	-	7,150
H. W. Downs Company,	Sept. 1,	Aug. 7,	16,000	-	-	-	-	38,089
Hadley Company,	Feb. 1,	Jan. 31,	600,000	166,287	with	R. E.	450,090	187,151
Hall Type Writer Company,	Aug. 11,	Feb. 14,	100,000	-	-	-	-	-
Hallet and Davis Piano Manufacturing Company, The,	Oct. 7,	July 24,	400,000	200,000	-	-	20,000	275,722
Hamblin and Russell Manufacturing Company,	May 2,	Jan. 9,	5,000	-	-	-	6,000	16,609

a Mills, etc.

b Meters.

c 400 acres land and road.

d Iron tower.

e Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$1,210	-	-	-	\$45,698	\$30,000	\$13,441	-	\$2,257	-	\$45,698
673	-	-	-	54,176	50,000	1,429	-	2,747	-	54,176
-	-	-	\$4,000	8,000	8,000	-	-	-	-	8,000
with C. & D. R. }	-	-	-	651,963	400,000	190,424	\$61,439	with	reserves	651,863
-	-	-	-	10,850	10,850	-	-	-	-	10,850
2,278	-	a \$10,047 223	-	28,884	20,000	7,839	-	-	\$1,045	28,884
172,432	-	-	-	992,698	800,000	b 24,000	-	106,803	61,835	992,698
41,978	-	c 25,673	-	269,137	125,000	106,960	-	37,177	-	269,137
29,188	\$4,100	11	-	134,171	50,000	49,467	-	-	34,704	134,171
52,121	26,504	-	8,327	202,738	112,300	90,438	-	-	-	202,738
36,428	26,858	-	68,409	244,001	112,500	132,101	-	-	-	244,601
166,369	-	68,653	-	539,990	300,000	234,471	-	5,519	-	539,990
30,213	-	-	2,094	36,940	25,000	11,940	-	-	-	36,940
39,951	-	d 34,691 e 7,680	-	292,426	150,000	132,208	-	7,500	2,718	292,426
10,973	-	290	-	39,301	13,000	16,266	-	4,035	f 5,000 g 1,000	39,301
23,835	-	-	-	53,621	30,000	14,746	-	8,875	-	53,621
60,300	-	g 10,500	-	77,959	40,000	37,959	-	-	-	77,959
36,450	-	1,301	-	70,840	16,000	38,506	16,334	-	-	70,840
216,795	-	-	-	1,020,323	600,000	339,607	-	80,716	-	1,020,323
-	-	-	-	A	100,000	10,000	-	-	-	110,000
135,680	-	31,000	-	662,402	400,000	138,619	-	123,783	-	662,402
27,803	500	500	-	51,412	5,000	16,910	-	30,502	-	51,412

a Type, fixtures, etc. b Dividends.

c Office, wharf and yard fixtures.

g Store fixtures.

c Construction. d Horses, wagons and harnesses.

f Reserve for poor accounts.

A Transferred to the National Typewriter Company.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Hamilton Manufacturing Company, The, . . .	1893. Aug. 15,	1892. July 13,	\$1,800,000	\$572,240	\$184,240	\$688,000	\$722,000	\$1,342,614
Hamilton Woolen Company,	Jan. 20,	Jan. 18,	1,000,000	952,923	155,793	797,130	966,653	912,744
Hammond Reed Company,	Jan. 31,	Jan. 11,	100,000	-	-	39,000	10,230	65,161
Hampden Co-operative Association, . . .	June 29,	Apr. 26,	2,041	-	-	-	-	114
Hampden Emery and Corundum Company, .	Mar. 25,	Feb. 10,	500,000	61,371	with	R. E.	25,466	58,991
Hampden Glazed Paper and Card Company, .	Jan. 18,	Jan. 14,	56,000	-	35,000	-	15,000	64,326
Hampden Paint and Chemical Company, .	Feb. 13,	Jan. 14,	50,000	33,339	21,900	11,439	11,398	19,761
Hampshire Paper Company,	Feb. 16,	Jan. 25,	200,000	64,475	3,000	a 50,000 11,475	40,000	82,256
Hampshire Reservoir Company, The, . . .	May 23,	May 20,	20,000	-	20,000	-	-	99
Hampton Co-operative Creamery Association,	Feb. 23,	Jan. 25,	2,500	4,500	1,500	3,000	1,000	-
Hanover Water Company,	Dec. 13,	1892. Dec. 24,	30,000	-	-	-	-	200
Harbor Bar Fish Weir Company,	Jan. 26,	1893. Jan. 2,	6,000	-	-	500	5,500	8,716
Hargraves Mills,	Dec. 13,	Oct. 26,	800,000	375,317	31,870	343,447	815,985	46,069
Harrington & Richardson Arms Company, .	June 13,	May 9,	75,000	-	11,835	-	50,761	52,800
Harvard Piano Company, The,	July 26,	July 21,	5,000	-	-	-	-	5,652
Harwood and Quincy Machine Company, The,	Jan. 26,	Jan. 10,	20,000	-	-	15,000	5,000	77
Hastings & Sons Publishing Company, . . .	Aug. 24,	June 27,	40,000	40,000	15,000	25,000	15,000	20,000
Hathaway Manufacturing Company, The, . .	Nov. 13,	Nov. 9,	800,000	266,864	16,864	250,000	760,187	125,751
Hathaway, Soule & Harrington (Incorporated),	June 21,	June 6,	250,000	92,000	14,000	78,000	38,842	501,258
Haverhill Electric Company,	Feb. 14,	1892. Dec. 31,	127,500	154,964	with	real	estate	36,419
Haverhill Gas Light Company,	Sept 11,	1893. July 12,	75,000	29,146	with	R. E.	196,648	3,792
Haverhill Gazette Company, The,	Feb. 7,	Jan. 23,	10,000	-	-	-	9,000	4,077

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$753,850	-	-	-	\$ 3,690,704	1,800,000	1,148,960	-	\$339,269	\$402,475	\$ 3,690,704
966,277	-	\$25,011	-	3,823,608	1,000,000	1,537,971	-	1,285,637	-	3,823,608
26,205	-	-	-	140,596	100,000	37,771	-	2,825	-	140,596
1,643	-	770	-	2,527	2,041	404	{ \$6 a 47 }	29	-	2,527
8,141	-	6279,583	-	483,555	500,000	420		-	-	500,420
79,234	-	-	-	193,500	56,000	71,029	-	29,742	36,789	193,560
13,543	-	-	-	78,041	50,000	22,832	-	5,209	-	78,041
68,676	-	-	-	255,407	200,000	6,000	-	-	49,407	255,407
-	-	-	-	20,099	20,000	-	-	99	-	20,099
-	-	-	-	5,500	2,500	900	-	-	-	3,400
-	-	-	\$230	430	375	55	-	-	-	430
-	-	-	-	14,716	6,000	7,216	-	1,500	-	14,716
335,410	-	-	-	1,572,781	799,100	606,215	-	167,466	-	1,572,761
6,239	-	-	-	121,635	75,000	12,925	-	13,710	20,000	121,635
13,024	-	2,672	-	21,348	5,000	18,702	-	2,646	-	21,348
-	-	-	-	20,077	20,000	-	-	77	-	20,077
5,000	-	-	-	80,000	40,000	20,972	-	19,028	-	80,000
195,240	-	-	-	1,348,042	800,000	521,042	-	24,000	3,000	1,348,042
149,738	-	-	-	781,838	250,000	504,838	-	-	27,000	781,838
1,368	-	-	-	192,751	125,600	45,604	-	21,547	-	192,751
17,513	-	1,500	-	248,599	75,000	41,669	-	131,930	-	248,599
-	-	-	-	13,077	10,000	2,005	-	1,072	-	13,077

a Interest.

b For developing mines.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Haverhill Ice Company, The,	1893. Aug. 11,	1893. Mar. 15,	\$40,000	\$9,000	\$4,500	\$4,500	\$8,000	\$3,243
Haverhill Paper Company, The,	Aug. 26,	Jan. 16,	50,000	-	-	20,000	30,000	36,624
Hawks Electric Company,	Feb. 23,	Jan. 10,	12,000	-	-	-	-	8,129
Haydenville Manufacturing Company, The,	Sept. 18,	Feb. 25,	150,000	-	-	-	-	78,345
Henry C. Hunt Company,	Apr. 25,	Jan. 23,	10,000	-	-	-	5,000	12,400
Henry F. Miller and Sons Piano Company,	July 26,	a July 21,	150,000	53,253	5,083	b 48,170	1,696	76,573
Henry Wood's Sons Company,	Oct. 20,	c June 29,	100,000	-	-	-	22,346	64,743
Hercules Foundry Company,	July 6,	June 5,	100,000	74,711	36,816	37,895	55,925	2,406
Herdie Phaeton Company,	Feb. 6,	Jan. 28,	75,000	-	-	6,752	-	1,545
Hetherston Importing Company, The,	Feb. 8,	Jan. 25,	10,000	-	-	-	-	5,629
Heywood Boot and Shoe Company,	Jan. 21,	Jan. 16,	100,000	-	-	-	34,235	90,572
High Rock Granite Company, The,	Jan. 7,	1892. a Dec. 10,	6,000	1,500	1,000	500	-	15,735
Highland Foundry Company,	Mar. 24,	1893. Jan. 30,	80,000	-	-	-	500	40,441
Highland Ice Company,	June 1,	Mar. 13,	10,000	36,000	27,000	9,000	400	500
Highland Mills,	Feb. 3,	Jan. 21,	70,000	15,000	with	R. E.	26,055	360
Hills Company, The,	Nov. 8,	Oct. 7,	30,000	24,911	-	-	18,924	4,423
Hingham Cordage Company,	Feb. 8,	Feb. 6,	75,000	35,000	-	-	40,000	3,746
Hingham Dairy Association,	Dec. 21,	d Nov. 23,	20,000	8,150	5,150	3,000	380	3,027
Hingham Water Company,	Sept. 6,	Aug. 7,	120,000	e 297,255	with	real	estate	2,515
Hinsdale Co-operative Creamery Association,	Oct. 26,	Oct. 19,	4,000	-	-	3,146	1,775	4,719
Hollingsworth & Vose Company,	May 23,	May 16,	400,000	452,007	with	real	estate	167,533
Hollingsworth and Whitney Company,	May 16,	Apr. 24,	700,000	418,000	127,000	291,000	282,000	185,906
Holliston Harness Company,	Mar. 15,	Jan. 4,	6,000	-	-	-	2,650	9,290

a Adjourned.

b And land.

c Special, adjourned.

d Adjourned; began business June 1, 1893.

e And water pipes, etc.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Process.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserves.	Balance Profit and Loss.	Reserve for Depreciation.	Total.
a \$1,500	-	-	\$39,788	\$61,831	\$40,000	\$21,831	-	-	-	\$61,831
31,645	-	-	-	118,269	50,000	16,133	-	\$52,136	-	118,269
3,069	-	\$10,335	-	21,533	12,000	9,533	-	-	-	21,533
180,378	-	-	9,992	268,715	150,000	118,715	-	-	-	268,715
11,100	-	-	-	28,500	10,000	17,575	-	925	-	28,500
198,888	b \$10,000	-	-	340,410	150,000	162,426	-	9,000	c \$18,984	340,410
45,933	-	25	-	133,047	100,000	24,912	\$4,500	3,635	-	133,047
3,000	-	957	10,580	147,581	100,000	d 20,581 27,000	-	-	-	147,581
-	1,000	91,958	79,830	181,085	75,000	e 82,000 24,085	-	-	-	181,085
15,403	-	-	-	21,032	10,000	10,903	-	429	-	21,032
86,655	-	-	-	211,762	100,000	72,468	-	24,237	15,067	211,762
-	-	75	5,448	22,758	6,000	16,758	-	-	-	22,758
93,237	575	18,700	-	153,453	80,000	68,080	-	5,423	-	153,453
5,000	-	1,200	-	43,100	10,000	28,248	-	-	-	38,248
73,239	-	-	-	114,654	70,000	38,981	-	5,678	-	114,654
23,728	-	-	-	71,986	30,000	10,904	-	31,182	-	71,986
95	-	17,181	-	96,022	75,000	-	-	21,022	-	96,022
-	-	11,800	-	22,837	20,000	2,510	-	327	-	22,837
1,555	-	1,908	-	303,236	120,000	134,500	-	48,736	-	303,236
367	-	-	-	10,007	3,425	5,164	-	-	1,418	10,007
76,691	-	-	-	696,533	400,000	264,533	-	32,000	-	696,533
141,906	-	100,000	-	1,127,814	700,000	311,902	-	115,912	-	1,127,814
15,926	-	50	-	27,925	6,000	11,248	-	5,677	5,000	27,925

a Ice.

b And scales and patterns.

c Surplus.

d Bonds.

e Bonded.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Holliston Shoe Company,	1893. July 31,	1893. July 28,	\$100,000	-	-	^a \$25,000	\$32,825	\$150,583
Holliston Water Company,	May 9,	Feb. 6,	50,000	\$8,000	\$3,000	5,000	9,000	-
Holtzer-Cabot Electric Company, The,	Apr. 21,	Mar. 6,	100,000	-	-	-	35,823	73,682
Holyoke and Northampton Boom and Lumber Company,	Aug. 19,	May 11,	50,000	26,000	-	-	14,000	-
Holyoke and South Hadley Falls Ice Company, The,	Jan. 4,	1892. Dec. 24,	15,000	35,563	-	-	-	5,217
Holyoke Bar Co., The, . .	May 8,	1893. Jan. 13,	10,000	-	-	-	1,000	11,333
Holyoke Card and Paper Company, The,	Jan. 30,	Jan. 10,	100,000	15,000	with	R. E.	20,000	45,580
Holyoke Coal and Wood Company,	Oct. 19,	^b Oct. 16,	6,000	-	-	-	-	13,247
Holyoke Dry Goods Company,	June 8,	Feb. 21,	5,000	-	-	-	-	916
Holyoke Envelope Company,	June 3,	May 27,	30,000	57,850	with	R. E.	52,250	70,834
Holyoke Hydrant and Iron Works,	Feb. 28,	Jan. 27,	60,000	25,642	with	R. E.	18,525	17,051
Holyoke Machine Company,	Feb. 25,	Jan. 18,	300,000	407,273	with	real	estate	158,222
Holyoke Paper Company,	May 18,	May 17,	500,000	-	-	279,000	246,000	171,348
Holyoke Snath Company, The,	Dec. 19,	^b Dec. 11,	6,500	-	1,476	-	551	737
Holyoke Warp Company,	Jan. 13,	Jan. 9,	60,000	73,148	with	real	estate	26,349
Holyoke Water Power Company,	July 7,	June 21,	600,000	1,115,826	351,595	764,231	-	938,016
Home Newspaper Publishing Company,	Jan. 23,	Jan. 2,	10,000	-	-	-	^c 6,950	3,212
Home Supply Company,	Sept. 11,	1892. May 31,	10,000	-	-	-	-	-
Hopedale Elastic Goods Company,	Apr. 8,	1893. Mar. 27,	125,000	42,400	with	R. E.	25,000	76,694
Hopedale Machine Company,	Feb. 14,	Jan. 24,	400,000	148,000	with	R. E.	25,000	103,057
Hopedale Machine Screw Company, The,	Apr. 27,	Apr. 25,	150,000	-	15,400	-	14,000	81,602

^a And boiler and engine.^b Adjourned.^c And type, etc.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$64,468	-	a\$1,465	-	\$274,341	\$100,000	\$164,734	-	\$9,607	-	\$274,341
80,000	-	-	-	97,000	47,000	50,000	-	-	-	97,000
61,280	-	6,906	-	177,691	100,000	71,076	-	-	\$6,615	177,691
-	-	-	\$10,000	50,000	50,000	-	-	-	-	50,000
-	-	7,750	-	48,530	15,000	26,500	-	7,030	-	48,530
5,140	-	-	-	17,475	10,000	6,894	-	881	250	17,475
63,999	-	-	-	144,579	100,000	5,207	-	14,372	25,000	144,579
16,066	-	2,535	-	31,848	6,000	22,237	-	3,611	-	31,848
6,146	-	-	3,427	10,489	5,000	5,489	-	-	-	10,489
56,513	-	-	-	237,447	30,000	197,415	-	2,032	8,000	237,447
37,372	-	15,908	15,990	130,488	60,000	70,488	-	-	-	130,488
170,460	-	-	-	735,964	300,000	225,920	-	184,278	75,766	735,964
107,655	-	17,666	-	821,669	500,000	119,623	b\$121,929	80,117	-	821,669
25	\$1,300	262	2,149	6,500	6,500	-	-	-	-	6,500
27,027	-	-	-	126,524	60,000	26,600	-	4,081	35,843	126,524
15,176	-	2,359	-	2,071,377	600,000	222	c500,000	621,155	350,000	2,071,377
1,263	-	1,206	213	12,846	10,000	2,846	-	-	-	12,846
-	-	-	5,000	5,000	5,000	-	-	-	-	5,000
43,878	100	-	-	188,072	125,000	20,773	-	42,299	with bal. P. & L.	188,072
127,006	1,000	12,865	-	416,928	400,000	8,071	-	8,857	-	416,928
45,062	43,243	105	51,045	250,787	150,000	100,787	-	-	-	250,787

a Office furniture, etc.

b Profits.

c Special reserve for renewal of dam.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Hopeville Manufacturing Company,	1893. Aug. 10,	1893. July 20,	\$30,000	\$23,000	\$10,000	\$13,000	\$12,000	\$3,776	
Hopkinton Building Association,	Feb. 6,	Jan. 2,	15,000	-	-	19,500	-	1,076	
Horn and Supply Company, The,	June 30,	June 15,	20,000	-	-	6,307	5,000	16,685	
Horner Machine Company, The,	Apr. 12,	Feb. 8,	25,000	-	-	200	13,866	7,723	
Horton Akerley Company, The,	Aug. 23,	June 5,	13,500	-	-	-	11,758	12,462	
Housatonic Water Company,	Dec. 22,	July 31,	40,000	-	-	-	-	3,279	
Howard Brothers Manufacturing Company, The (for 1892),	Jan. 31,	a Jan. 9,	45,000	-	-	35,528	28,923	27,395	
Howard Brothers Manufacturing Company, The,	Dec. 15,	a Nov. 11,	45,000	-	44,325	-	32,263	20,245	
Howard Manufacturing Company,	Apr. 18,	Apr. 17,	40,000	-	-	-	23,448	1,248	
Howe Lumber Company, The,	Mar. 21,	Mar. 13,	75,000	20,490	-	b 5,134 1,867	-	45,584	
Howland Mills Corporation,	Dec. 28,	Dec. 6,	1,000,000	512,062	20,830	491,282	830,164	106,920	
Huber Printing Press Company,	June 7,	May 27,	75,000	-	-	-	-	60,331	
Hubley Manufacturing and Supply Company,	Oct. 28,	Sept. 25,	10,000	6,200	-	-	300	9,485	
Hull Electric Light and Power Company,	Nov. 3,	c May 10,	60,000	13,000	with	R. E.	57,303	17,045	
Hunt-Spiller Manufacturing Company, The,	June 22,	May 8,	5,000	-	-	-	-	3,000	
Hurlburt Paper Manufacturing Company,	July 15,	May 16,	150,000	183,463	with	real	estate	76,664	
Hutchins Machine Company,	July 7,	May 6,	25,000	-	-	-	16,330	66,258	
Hutchins Narrow Fabric Co.,	Jan. 18,	a Jan. 13,	40,000	-	-	-	40,222	11,570	
Hyde Manufacturing Company,	July 26,	July 11,	8,000	4,000	1,500	2,500	2,500	4,531	
Hyde Park Electric Light Company,	Oct. 4,	July 24,	100,000	10,660	3,125	16,535	74,473	5,804	
Hyde Park Water Company,	Apr. 12,	Apr. 10,	100,000	-	16,887	-	15,900	5,041	

a Adjourned.*b* Two planing mills.*c* Statement of June 30, 1893.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	\$421	\$1,669	\$40,886	\$30,000	\$10,886	-	-	-	\$40,886
-	-	-	-	20,576	15,000	a 4,721	-	\$855	-	20,576
\$11,061	-	900	-	39,353	20,000	16,486	-	2,867	-	39,353
4,601	-	b 2,868 1,931	9,413	40,602	25,000	15,602	-	-	-	40,602
11,035	-	-	-	35,255	13,500	21,755	-	-	-	35,255
-	-	c	-	3,279	40,000	d 4,075 40,000	-	-	-	84,075
34,371	-	200	-	126,417	45,000	61,499	-	13,832	\$6,116	126,417
41,472	-	-	-	138,305	45,000	73,850	-	2,207	17,248	138,305
46,147	-	3,077	-	73,960	40,000	29,281	-	2,400	2,279	73,960
60,773	-	e 2,100 f 5,660	-	141,608	75,000	58,213	-	7,300	1,095	141,608
656,779	-	-	-	2,105,025	1,000,000	884,816	-	220,209	-	2,105,025
13,178	\$38,000	-	-	111,509	75,000	36,142	-	367	-	111,509
8,240	-	-	-	24,225	10,000	13,378	-	847	-	24,225
1,143	-	g 46,332	2,189	137,012	60,000	77,012	-	-	-	137,012
-	-	A 5,000	-	8,000	5,000	2,000	-	1,000	-	8,000
117,538	-	-	-	377,665	150,000	129,803	-	65,849	32,013	377,665
25,000	9,416	1,425	16,371	184,800	25,000	109,800	-	-	-	184,800
21,618	-	186	-	82,896	40,000	38,478	-	4,418	-	82,896
2,776	-	100	-	13,907	8,000	1,216	-	2,691	i 2,000	13,907
2,874	20,251	78,591	-	201,453	100,000	d 60,000 34,339	-	7,114	-	201,453
-	-	219,563	-	257,391	100,000	107,460	-	-	49,922	257,391

a Bills payable.

d Bonds.

g Lines, etc.

b Patterns.

e 14 shares Wameet Steam Mills Co.

A Contract.

c Water rights and pipes in ground, value unknown.

f Horses, wagons, and harnesses.

i Bad debts, etc.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Hydraulic Manufacturing Company, The, . .	1893. May 9,	1893. Jan. 31,	\$6,000	-	-	-	-	\$730
Improved Dwellings Association,	Feb. 16,	Jan. 11,	100,000	\$120,687	with	R. E.	-	1,221
Improved Dwellings Association of Springfield,	Jan. 17,	Jan. 10,	20,000	21,289	with	R. E.	-	927
India Alkali Works,	Apr. 11,	Jan. 9,	20,000	-	-	-	\$1,054	16,585
India Drug Company,	June 28,	May 8,	5,000	-	-	-	-	5,000
Indian Orchard Company,	July 26,	May 24,	225,000	174,717	\$38,471	\$136,246	44,531	39,551
Indian Orchard Mills,	Mar. 14,	Feb. 14,	600,000	-	-	-	-	19,043
Industrial Co-operative Association,	Mar. 3,	Jan. 2,	18,110	19,988	-	-	-	6,903
Inter-State Collection Company,	Sept. 13,	May 31,	1,000	-	-	-	-	600
Investor Publishing Company,	Dec. 26,	Oct. 28,	5,000	-	-	-	-	13,520
Ipswich Co-operative Creamery Company, The,	May 2,	Apr. 4,	4,000	2,900	200	2,700	1,300	166
Ipswich Gas Light Company,	Oct. 24,	<i>a</i> Aug. 8,	16,000	-	3,700	-	2,000	598
Ipswich Mills,	Nov. 28,	<i>b</i> Nov. 27,	400,000	210,000	with	real	estate	237,908
Irvona Tanning Company,	Mar. 16,	Feb. 3,	100,000	-	2,561	-	-	104,673
Ivers and Pond Piano Company,	May 5,	<i>a</i> May 5,	10,000	-	-	-	8,000	162,850
J. A. Cummings Printing Company, The,	July 31,	June 20,	12,000	-	-	-	6,400	7,099
J. C. Ayer Company,	July 29,	June 27,	300,000	-	-	-	35,000	120,474
J. E. Wesson Shoe Company,	Jan. 19,	<i>a</i> Jan. 5,	48,000	-	-	-	14,000	26,169
J. G. Phinney Counter Company,	May 3,	Apr. 26,	150,000	31,500	with	R. E.	14,113	202,573
J. H. Conant Company,	Aug. 12,	Feb. 2,	5,000	-	-	-	-	8,453
J. H. Cunningham Company,	Feb. 6,	1892. Dec. 19,	50,000	-	-	-	-	29,729
J. H. Horne and Sons Company, The,	Feb. 1,	1893. Jan. 16,	125,000	60,000	27,000	33,000	34,749	71,194
J. H. Lockey Piano-Case Company,	Oct. 23,	Oct. 2,	30,000	27,314	10,000	17,314	8,422	8,279
J. J. Warren Company,	Apr. 10,	Jan. 3,	30,000	-	-	-	8,828	33,555

a Adjourned.*b* Statement Oct. 31, 1893.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	\$3,000	\$1,000	\$4,426	\$9,156	\$6,000	\$3,156	-	-	-	\$9,156
-	-	-	-	121,908	100,000	17,900	-	\$4,008	-	121,908
-	-	-	-	22,216	20,000	1,300	-	916	-	22,216
\$5,060	-	-	-	22,699	20,000	391	-	2,308	-	22,699
-	-	-	-	5,000	5,000	-	-	-	-	5,000
48,678	-	-	-	302,777	225,000	58,587	-	19,240	-	302,777
with {	cash & debts {	receivable {	445,957	465,000	465,000	-	-	-	-	465,000
14,311	-	\$1,334	-	42,536	18,110	{ 13,834 c 2,081 }	\$6,797	1,432	d \$332	42,536
-	-	-	400	1,000	1,000	-	-	-	-	1,000
-	-	-	-	13,820	5,000	1,080	-	7,740	-	13,820
200	-	-	-	4,566	4,000	450	-	-	116	4,566
197	-	6,900	11,542	24,937	16,000	8,937	-	-	-	24,937
151,281	-	-	-	599,189	400,000	13,245	-	185,944	-	599,189
214,815	-	-	-	322,054	100,000	220,083	-	1,971	-	322,054
114,863	-	106,077	-	391,880	10,000	151,695	-	-	230,285	391,880
5,481	-	-	-	18,980	12,000	3,652	-	3,328	-	18,980
422,653	-	13,008	-	591,135	300,000	282,776	-	8,359	-	591,135
11,136	-	-	-	51,305	48,000	-	-	-	3,305	51,305
128,096	- {	{ 5,385 e 2,200	-	383,867	150,000	160,958	f 32,519	-	40,390	383,867
-	-	2,974	-	11,427	5,000	5,001	-	1,426	-	11,427
22,820	g 10,000	A 1,500	-	64,049	50,000	11,049	-	3,000	-	64,049
43,300	-	5,500	1,566	216,313	125,000	91,313	-	-	-	216,313
32,922	-	1,566	-	78,503	30,000	38,625	-	9,878	-	78,503
50,723	-	4,972	-	98,378	30,000	67,864	-	514	-	98,378

a Patterns.

b Fixtures.

c Unpaid dividends.

d Sinking fund.

e Stable equipment.

f Surplus.

g And patterns.

A Buildings and fixtures on leased land.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debt Receivable.
J. L. and T. D. Peck Manufacturing Company, .	1893. Mar. 17,	1893. Feb. 7,	\$100,000	\$53,000	with	R. E.	\$30,000	\$23,517
J. R. Torrey Razor Company,	Aug. 16,	July 21,	14,000	24,952	\$3,750	\$21,202	9,411	14,956
J. S. Carr Company,	June 14,	June 9,	40,000	15,500	with	R. E.	5,000	15,451
J. Stevens Arms and Tool Company, The, .	Jan. 30,	Jan. 25,	40,000	-	-	a 9,990	13,209	15,340
J. V. Abbott Manufacturing Company, . .	Jan. 17,	Jan. 9,	15,000	3,690	with	R. E.	5,021	3,150
J. W. Bailey & Sons Company,	Mar. 3,	Jan. 2,	20,000	-	-	-	-	11,453
Jablochhoff Electric Lighting Company of New England (for 1892),	May 20,	b Jan. 6,	25,000	-	-	-	-	-
Jablochhoff Electric Lighting Company of New England,	May 20,	b Jan. 4,	25,000	-	-	-	-	-
Jackson Patent Shell Roll Corporation, The,	Aug. 11,	June 21,	6,600	-	-	-	2,250	4,137
Jamaica Plain Gas Light Company,	Nov. 17,	Sept. 13,	250,000	324,982	with	real estate		24,791
Jamaica Pond Ice Company,	June 15,	May 9,	42,000	c	-	-	-	10,000
James Ramage Paper Company,	Nov. 27,	Oct. 31,	85,000	48,000	27,000	21,000	37,000	39,753
James Russell Boiler Works Company, . .	Apr. 15,	Jan. 30,	10,000	-	-	-	6,361	11,449
Jameson and Knowles Company,	May 8,	May 1,	60,000	-	-	-	-	10,755
Jarvis Engineering Company,	Aug. 8,	July 21,	100,000	-	-	-	-	41,775
Jenkins Manufacturing Corporation, . . .	Feb. 16,	Jan. 21,	50,000	27,000	with	R. E.	40,747	10,823
Jenney Manufacturing Company, The, . .	June 7,	Jan. 10,	75,000	50,485	with	R. E.	42,550	38,759
Jesse Eddy Manufacturing Company, The,	Apr. 27,	Apr. 11,	60,000	-	-	-	4,425	56,344
Jewett Lumber Company,	May 19,	Mar. 24,	75,000	d 20,237	-	-	10,000	56,221
John C. DeLaney Moulding Company, . .	Mar. 16,	Jan. 25,	5,000	-	-	-	3,500	9,050
John C. MacInnes Company,	Feb. 21,	Feb. 14,	100,000	-	-	-	-	26,590
John P. Lovell Arms Company,	June 14,	e Mar. 29,	125,000	-	-	-	-	173,835

a And water wheels.

c Jamaica Pond was taken by city of Boston for park; settlement in hands of auditors appointed by court.

d Equity.

b Should have been.

e Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$108,634	-	-	-	\$214,951	\$100,000	\$91,659	-	-	\$23,292	\$214,951
51,596	-	a \$1,828	-	102,743	14,000	69,479	-	\$264	19,000	102,743
19,204	-	-	-	55,155	40,000	13,500	-	1,655	-	55,155
31,121	-	-	-	69,660	40,000	2,499	-	15,230	{ b 6,131 c 5,800 }	69,660
4,111	\$5,000	331	-	21,303	15,000	909	-	1,754	3,640	21,303
39,116	-	-	-	50,574	20,000	23,513	-	-	7,061	50,574
-	25,000	{ with P. R.	-	25,000	25,000	-	-	-	-	25,000
-	25,000	{ with P. R.	-	25,000	25,000	-	-	-	-	25,000
736	3,014	214	-	10,351	6,300	1,431	-	3,320	300	10,351
12,394	-	-	-	362,167	250,000	25,028	-	-	87,139	362,167
-	-	-	\$115,000	125,000	42,000	88,000	-	-	-	125,000
32,446	-	-	-	157,229	85,000	42,481	-	29,748	-	157,229
5,561	-	-	-	23,371	10,000	7,113	\$6,258	with	reserves	23,371
92,602	-	-	13,996	117,383	60,000	57,383	-	-	-	117,383
24,919	50,000	20,206	-	136,902	100,000	31,066	-	5,836	-	136,902
31,569	-	d 4,800	-	114,939	50,000	8,489	-	56,450	-	114,939
25,784	-	-	-	157,528	75,000	77,256	-	5,272	-	157,528
192,940	-	-	-	256,718	60,000	181,769	-	14,959	-	256,718
118,778	-	e 10,978	-	216,214	75,000	124,727	-	16,487	-	216,214
4,670	-	1,305	-	18,585	5,000	9,963	-	2,122	1,500	18,585
104,346	-	14,161	-	145,297	100,000	40,076	-	5,221	-	145,297
270,000	-	-	-	443,835	125,000	299,038	-	-	19,797	443,835

a Small tools.

b On machinery.

c On buildings.

d Forty-eight shares capital stock.

e Teams.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debits Accountable.
John P. Squire and Company, Corporation, . .	1893. Nov. 16,	1893. Sept. 30,	\$200,000	-	-	-	-	\$727,030
John Rhodes Warp Company,	June 26,	June 24,	100,000	\$35,170	with	R. E.	\$32,999	18,040
John Robbins Manufacturing Co., The, . .	Mar. 28,	Jan. 16,	10,000	-	-	-	6,107	2,350
John Russell Cutlery Company,	July 26,	July 19,	300,000	200,000	with	R. E.	70,000	63,520
John S. Wolfe Company, The,	Jan. 26,	Jan. 2,	10,000	-	-	-	-	22,987
Johnson Leather Coat Company, The,	Jan. 7,	Jan. 2,	6,800	-	-	-	2,489	4,133
Joseph T. Wood Company,	Mar. 28,	Jan. 11,	15,000	-	-	-	2,515	7,428
Journal Newspaper Company,	Apr. 12,	Apr. 3,	100,000	-	-	-	45,000	55,000
Journal Printing Company, The,	Nov. 10,	Oct. 2,	5,000	-	-	-	3,500	1,004
Judd Paper Company,	Feb. 7,	Jan. 21,	24,000	27,073	with	R. E.	-	79,351
Junction Water Company,	June 8,	May 6,	15,000	-	\$15,000	-	-	-
Keith Paper Company,	June 15,	May 26,	350,000	179,765	with	R. E.	60,680	129,063
Kelsey Manufacturing Company, The,	Mar. 21,	Jan. 20,	5,000	-	-	-	1,000	1,574
Kensett Lath Company, The,	Feb. 24,	Jan. 21,	40,000	-	-	-	1,000	-
Kibbe Brothers Company,	Aug. 7,	July 12,	100,000	50,000	with	R. E.	10,168	27,213
Kilburn, Lincoln and Company,	Mar. 1,	Jan. 30,	80,000	48,709	with	R. E.	16,000	64,410
Kimball Factory Company, The,	June 14,	June 12,	5,500	5,500	2,000	\$3,500	-	57
King Philip Mills,	Nov. 11,	Oct. 26,	1,000,000	-	-	689,247	1,290,910	65,823
Kinsley Express Company,	May 10,	May 1,	10,000	-	-	-	-	-
Kitson Machine Company,	Mar. 3,	Jan. 25,	150,000	77,600	with	real estate	-	180,062
Knights of Labor Co-operative Boot and Shoe Association, The,	May 4,	Jan. 19,	8,000	-	-	-	-	1,844
Knitted Fabrics Company, The,	June 30,	1892. Nov. 16,	100,000	-	-	10,000	18,000	48,576
Knitted Fabrics Company (2d return),	Dec. 22,	1893. Dec. 6,	100,000	-	-	10,000	23,510	20,976

α Adjourned.

b And other assets.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$692,885	-	\$35,000	-	1,454,915	\$200,000	\$1,202,778	-	\$52,137	-	1,454,915
17,516	-	a 2,080	-	106,805	100,000	3,309	-	2,436	-	106,805
1,719	-	-	\$424	10,600	10,000	600	-	-	-	10,600
230,480	-	-	-	564,000	800,000	-	-	264,000	-	564,000
5,196	-	260	-	28,443	10,000	b 8,035 5,806	-	-	\$4,802	28,443
830	-	c 60	-	7,512	6,800	-	-	712	-	7,512
17,418	-	-	-	27,361	15,000	11,346	-	-	1,015	27,361
-	-	10,000	-	110,000	100,000	10,000	-	-	-	110,000
60	-	1,800	-	6,364	5,000	1,425	-	-	-	6,425
8,916	-	-	-	115,340	24,000	91,340	-	-	-	115,340
-	-	-	-	15,000	15,000	-	-	-	-	15,000
71,770	-	-	-	441,278	255,000	-	-	161,278	25,000	441,278
112	-	-	2,884	5,070	5,000	70	-	-	-	5,070
3,223	-	-	46,575	50,798	40,000	10,798	-	-	-	50,798
20,017	-	1,914	-	109,312	100,000	7,814	-	1,498	-	109,312
61,833	-	8,700	-	199,652	80,000	38,136	\$81,516	-	-	199,652
-	-	-	-	5,557	5,500	-	-	57	-	5,557
544,799	-	4,477	-	2,595,256	1,000,000	904,566	-	590,690	100,000	2,595,256
-	-	d 10,000	-	10,000	10,000	-	-	-	-	10,000
63,252	-	-	-	320,904	150,000	16,840	30,000	124,064	-	320,904
10,380	-	e 481	-	12,705	2,970	f 980 3,847	g 2,948	1,746	h 234	12,705
69,049	-	-	24,830	170,755	100,000	70,755	-	-	-	170,755
37,497	-	-	29,517	121,500	100,000	21,500	-	-	-	121,500

a Teams.

b J. S. Wolfe — money advanced.

c Insurance.

d Personal property.

e Fixtures.

f Loan and interest.

g Reserved dividend.

h Sinking fund.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Kultied Mattress Company,	1893. May 8,	1893. Apr. 3,	\$50,000	-	-	-	\$6,000	\$27,513
Knowles Freeman Fish Company,	Aug. 31,	June 26,	5,000	-	-	-	-	12,634
Knowles Loom Works,	Mar. 31,	Jan. 31,	600,000	\$212,335	\$39,260	\$173,075	a 176,933	381,185
Kuro Medicine Company,	June 5,	Jan. 4,	5,000	-	-	-	-	500
L. A. May Company, The,	Nov. 16,	Mar. 7,	35,000	-	275	-	2,604	50,569
L. D. Thayer Manufacturing Company, The,	Jan. 24,	Jan. 11,	15,000	-	-	-	10,000	7,430
L. M. Harris Manufacturing Company,	Mar. 21,	Feb. 8,	120,000	50,875	15,000	35,875	48,481	5,914
L. Sprague Company,	Mar. 16,	Feb. 21,	40,000	23,835	with	R. E.	10,850	18,345
L. W. Pond Machine Company,	Mar. 11,	Jan. 10,	30,000	-	-	-	36,398	9,297
Lady Grey Perfumery Company,	July 26,	June 14,	5,000	-	-	-	-	2,500
Lagoon Pond Company in Dukes County,	May 11,	Feb. 14,	500	-	-	-	-	-
Lake Williams Ice Company, The,	May 24,	May 8,	8,000	-	250	-	-	1,500
Lakeside Manufacturing Company,	Apr. 18,	b Mar. 15,	30,000	20,224	with	R. E.	10,418	14,144
Lamb Knitting Machine Manufacturing Company,	Aug. 21,	Aug. 1,	200,000	75,688	-	-	62,380	116,402
Lamprey Boiler Furnace Mouth Protector Company,	Aug. 23,	b Aug. 14,	12,500	-	-	-	2,079	10,657
Lamson and Goodnow Manufacturing Company,	Aug. 17,	July 25,	381,500	75,000	with	R. E.	64,138	41,393
Lancaster Manufacturing Company,	Mar. 28,	Mar. 20,	26,000	20,000	with	R. E.	18,000	9,465
Lancaster Mills (for 1892),	Jan. 4,	1892. Dec. 14,	1,200,000	865,000	with	real	estate	516,392
Lancaster Mills,	Dec. 30,	1893. Dec. 13,	1,200,000	865,000	with	real	estate	468,644
Lancaster Slate Company,	Jan. 27,	Jan. 7,	100,000	15,000	10,000	5,000	21,000	142
Lanesville Granite Company,	Mar. 10,	Jan. 30,	50,000	-	21,720	-	c 21,650	31,782
Laurel Lake Mills,	Oct. 18,	Oct. 17,	400,000	142,176	24,072	118,104	357,516	10,850

a And tools.

b Adjourned.

c And vessels.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$4,124	\$8,000	-	\$23,238	\$68,875	\$50,000	\$18,875	-	-	-	\$68,875
4,875	-	-	-	17,609	5,000	12,509	-	-	-	17,509
351,989	100,000	\$28,775	-	1,251,217	600,000	114,040	-	-	\$537,177	1,251,217
1,000	-	-	-	1,500	5,000	500	-	-	-	5,500
54,104	-	{ 1,700 a 9,063 }	-	118,045	35,000	46,995	-	\$36,950	-	118,945
14,293	-	-	-	31,723	15,000	16,723	-	-	-	31,723
53,899	-	-	-	159,159	120,000	4,477	-	24,682	10,100	159,159
16,600	86	-	-	69,716	40,000	18,000	-	11,716	-	69,716
14,777	-	-	9,788	70,260	30,000	40,260	-	-	-	70,260
29,387	-	-	-	31,896	5,000	24,434	-	2,462	-	31,896
-	-	b 500	-	500	500	-	-	-	-	500
5,000	-	2,130	-	8,880	8,000	300	-	580	-	8,880
35,532	-	-	-	80,318	30,000	41,214	-	9,104	-	80,318
53,872	-	-	-	308,432	200,000	30,045	-	53,387	25,000	308,432
3,689	5,000	-	2,150	23,575	12,500	11,075	-	-	-	23,575
157,740	-	1,750	c 261,249	601,270	300,000 d 81,500	94,477	-	e 125,293	-	601,270
20,503	-	-	-	67,968	25,400	40,939	-	1,629	-	67,968
423,892	with	{ M. M. M. & S. in P. }	-	1,805,284	1,200,000	270,000	-	225,828	109,456	1,805,284
559,454	with	{ M. M. M. & S. in P. }	-	1,893,098	1,200,000	490,000	\$203,098	with	reserves	1,893,098
600	-	f 4,612	73,886	120,240	100,000	20,240	-	-	-	120,240
8,567	-	7,051	-	90,779	50,000	29,270	-	11,509	-	90,779
195,105	-	-	-	705,647	400,000	198,302	-	107,345	-	705,647

a Treasury stock.
d Preferred stock.

b Dike, creek and two bridges.
e New.

c Old.
f Expense.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debit Receivable.
Lawrence Duck Company,	1893. Aug. 1,	1893. June 27,	\$300,000	\$212,858	with	R. E.	\$100,000	\$56,435
Lawrence Flyer and Spindle Works, . .	Feb. 14,	Feb. 1,	50,000	54,229	\$39,440	\$14,789	1,500	5,354
Lawrence Gas Company,	Feb. 24,	Feb. 7,	580,000	α 506,099	with	real	estate	40,774
Lawrence Ice Company,	Apr. 22,	Apr. 4,	75,000	31,000	14,000	17,000	-	4,812
Lawrence Line Company,	Sept. 25,	Sept. 18,	25,000	-	-	-	13,621	273
Lawrence Lumber Company,	Jan. 31,	Jan. 17,	54,000	30,400	27,300	3,100	4,500	40,522
Lawrence Machine Company,	Apr. 15,	Jan. 16,	50,000	-	-	-	30,316	10,081
Lawrence Manufacturing Company, . .	June 30,	June 18,	1,500,000	-	-	626,638	373,362	829,785
Lawrence Shuttle Company,	Mar. 16,	Feb. 21,	5,000	-	-	-	-	-
Lawrence Spool and Bobbin Company, The, .	Mar. 16,	Feb. 21,	5,000	-	-	-	-	-
Leach and Grant Company, The,	Nov. 6,	Apr. 8,	50,000	-	-	-	-	29,715
Leavitt Machine Co., The,	Aug. 9,	July 11,	10,000	-	-	-	7,217	10,578
Lee Creamery Co operative Association, The,	Feb. 3,	Jan. 21,	8,500	-	-	200	-	65
Lee Electric Company, .	Aug. 26,	July 11,	20,000	8,115	with	R. E.	29,269	1,445
Leicester Electric Company,	Oct. 4,	July 31,	25,000	13,114	with	R. E.	19,445	1,793
Leicester Hotel Company, The,	Jan. 31,	Jan. 28,	25,000	7,500	1,500	6,000	-	-
Leicester Water Power Company,	Feb. 3,	1892. Dec. 27,	2,000	-	2,500	-	-	-
Lenox Water Company,	Aug. 11,	1893. July 8,	32,000	2,925	with	R. E.	4,600	450
Leominster Coal Company,	Nov. 8,	Oct. 31,	10,000	3,176	with	R. E.	4,398	17,035
Leominster Electric Light and Power Company, The,	Oct. 4,	July 31,	50,000	11,618	with	R. E.	49,495	4,835
Leominster Gas Light Company,	Feb. 16,	Feb. 14,	50,000	50,000	with	real	estate	2,579
Leominster Shirt Company,	Feb. 14,	Feb. 1,	61,000	-	-	-	25,373	43,707
Leominster Worsted Company,	Dec. 9,	Nov. 6,	50,000	41,831	with	R. E.	55,096	4,277

α Gas account.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$89,729	-	-	-	\$459,022	\$300,000	\$110,000	-	\$49,022	-	\$459,022
2,000	-	\$1,100	\$12,800	76,983	50,000	26,983	-	-	-	76,983
54,017	-	a 130,839 b 92,879	-	824,608	530,000	c 183 d 90,000 e 125,000	-	57,750	f \$18,550 g 8,125	824,608
-	-	g 40,500	7,156	83,468	75,000	8,468	-	-	-	83,468
11,908	-	-	11,121	36,923	25,000	11,923	-	-	-	36,923
45,576	-	1,000	-	130,998	54,000	22,996	-	44,002	10,000	130,998
15,043	\$5,000	21,769	17,578	99,807	50,000	49,807	-	-	-	99,807
1,628,351	-	-	-	3,456,136	1,500,000	1,106,006	-	222,107	628,023	3,456,136
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
10,795	-	A 20,000 1,400	8,025	69,935	31,600	38,335	-	-	-	69,935
4,273	-	-	-	22,068	10,000	4,219	-	7,859	-	22,068
-	-	-	3,235	3,500	3,500	-	-	-	-	3,500
-	-	i 30,005 1,313	5,004	75,161	20,000	j 15,000 40,151	-	-	-	75,161
717	-	15,551	865	50,985	25,000	j 20,000 5,985	-	-	-	50,985
-	-	500	-	8,000	25,000	3,000	-	-	-	28,000
-	-	-	-	2,500	1,700	-	-	-	-	1,700
-	-	k 56,925	472	65,372	32,000	j 30,000 1,452 l 1,920	-	-	-	65,372
-	1,000	-	-	25,609	10,000	15,410	-	199	-	25,609
2,188	m 10,000	58,080	2,341	138,557	50,000	88,557	-	-	-	138,557
548	-	-	-	53,127	50,000	-	-	3,127	-	53,127
116,608	-	-	-	185,688	61,000	113,628	-	4,717	6,343	185,688
48,721	-	-	-	144,925	50,000	60,798	-	32,627	1,500	144,925

a Edison electric plant.

b Electric construction.

c Notes payable.

d Five per cent. bonds.

e For dividend.

f For interest on bonds.

g Personal. A Plant, etc.

i Street mains, lines, etc.

j Bonds.

k Cost of construction, water mains, dams, etc.

l Deferred dividends. m Franchise.

Abstract of CERTIFICATES OF CONDITION.

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Lewis Wharf Company,	1893. May 8,	1893. Apr. 3,	\$500,000	\$600,000	with	R. E.	-		\$22,737
Lexington Buildings Association,	June 26,	Apr. 19,	200,000	-	\$186,000	-	-		14,000
Lexington Gas Light Company,	Aug. 12,	June 30,	20,000	5,485	with	R. E.	\$51,822		4,194
Lexington Print Works, The,	June 22,	May 1,	37,000	-	-	-	12,553		5,083
Lexington Water Company,	May 26,	May 2,	60,000	9,258	with	R. E.	3,000		1,245 a 5,581
Liberty Masonic Association,	Sept. 15,	Mar. 25,	16,200	15,350	2,300	\$13,050	-		1,266
Library Bureau,	Aug. 5,	July 1,	15,000	-	-	-	3,525		43,973
Lincoln Wharf Company,	July 1,	Jan. 19,	150,000	187,459	-	-	-		15,600
Linnett Shirt Company, The,	Dec. 12,	b Oct. 2,	25,000	-	-	9,406	6,480		10,016
Litchfield Shuttle Company, The,	Apr. 3,	c Mar. 27,	21,000	9,150	2,900	6,250	4,000		11,284
Locks Pond Reservoir Company (for 1892),	Jan. 17,	1892. b Aug. 15,	2,000	-	600	-	-		-
Locks Pond Reservoir Company,	Dec. 2,	1893. Aug. 7,	2,000	-	600	-	-		d 0
Lockwood Manufacturing Company, The,	Mar. 20,	b Jan. 14,	300,000	57,421	33,213	19,208	66,064		42,717
Logan, Swift and Brigham Envelope Company,	Apr. 14,	Feb. 7,	100,000	68,214	16,278	62,936	73,008		49,600
Long Pond Fishing Company, in Yarmouth,	Jan. 6,	1892. Dec. 31,	863	10	-	75	25		-
Loring and Blake Organ Company,	June 3,	1893. Jan. 11,	25,000	-	-	-	9,711		47,234
Lovett, Hart and Phipps Company,	Feb. 3,	Jan. 14,	40,000	-	-	-	-		84,026
Low Art Tile Company, The,	Dec. 19,	Sept. 4,	250,000	53,072	with	R. E.	58,487		147,688
Lowell Bleachery,	July 26,	July 17,	400,000	465,982	with	real	estate		72,662
Lowell Co-operative Association, Sovereigns of Industry,	Apr. 1,	Jan. 28,	15,000	1,758	with	R. E.	-		11,535
Lowell Co-operative Milk Association (for 1892),	Jan. 5,	1892. Nov. 26,	25,000	13,192	6,892	6,300	1,065		3,411
Lowell Co-operative Milk Association,	Dec. 22,	1893. Nov. 25,	25,000	13,192	6,892	6,300	1,065		4,500

a Sinking fund.

b Adjourned.

c Meeting dissolved.

d Assessment \$3.00 per share.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	-	\$622,737	\$500,000	\$62,500	-	\$60,237	-	\$622,737
-	-	-	-	200,000	200,000	-	-	-	-	200,000
\$1,684	-	-	-	63,185	20,000	30,542	-	12,643	-	63,185
1,831	-	\$23,598	-	43,065	37,000	6,065	-	-	-	43,065
-	-	a 98,120	-	117,202	60,000	2,749 b 46,500	-	7,953	-	117,202
-	-	-	-	16,636	16,200	-	-	436	-	16,636
39,013	-	-	-	86,511	15,000	57,445	-	-	\$14,066	86,511
-	-	33,162	-	236,221	150,000	62,000	-	-	24,221	236,221
15,017	-	-	\$7,889	48,808	25,000	23,808	-	-	-	48,808
16,064	-	-	-	40,498	21,000	591	-	-	18,907	40,498
-	-	-	-	600	2,000	-	-	-	-	2,000
-	-	-	1,340	2,000	2,000	-	-	-	-	2,000
17,815	-	14,317	224,395	422,729	300,000	122,729	-	-	-	422,729
117,163	-	17,702	-	325,747	100,000	225,747	-	-	-	325,747
-	-	-	880	990	863	127	-	-	-	990
34,008	-	-	-	90,953	25,000	30,092	-	35,861	-	90,953
22,719	-	-	-	106,745	40,000	66,745	-	-	-	106,745
80,818	-	c 2,000	-	342,065	250,000	67,865	-	24,200	-	342,065
40,584	-	-	-	579,228	400,000	165,000	-	14,228	-	579,228
4,616	-	3,492	-	21,401	9,805	4,854	-	3,742	3,000	21,401
-	-	7,439	7,753	32,860	25,000	7,860	-	-	-	32,860
-	-	4,321	10,328	33,406	25,000	8,406	-	-	-	33,406

a Water services, pipe, etc.

b Bonds.

c Investments.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debits Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Lowell Electric Light Corporation, The, . .	1893. Apr. 15,	1893. Feb. 1,	\$300,000	\$451,486	with	real	estate	\$20,524	
Lowell Gas Light Company,	Sept. 5,	July 31,	500,000	531,610	\$75,000	^a 456,610	-	33,161	
Lowell Hosiery Company,	May 22,	Feb. 6,	200,000	68,558	20,382	38,221	\$57,877	36,374	
Lowell Land Company,	June 23,	1890. Jan. 22,	40,000	-	60,000	-	-	-	
Lowell Machine Shop,	June 16,	1893. June 12,	900,000	340,000	145,000	195,000	60,000	653,767	
Lowell Manufacturing Company,	Feb. 20,	Jan. 18,	2,000,000	660,000	with	R. E. {	^b 664,750 250,000	488,265	
Lowell Wadding and Paper Company,	Aug. 5,	June 5,	50,000	46,203	31,063	15,150	1,100	451	
Lyman Mills,	Feb. 2,	Feb. 1,	1,470,000	652,000	with	R. E.	818,000	379,152	
Lyman Smith's Sons Company,	Aug. 21,	July 20,	150,000	36,950	-	-	38,050	63,755	
Lynn Aqueduct Company,	Oct. 27,	^c Oct. 21,	400,000	^d 25,000	-	-	^e 50	-	
Lynn Box Company,	Oct. 23,	Sept. 5,	11,000	-	-	-	11,061	7,440	
Lynn District Messenger and Telegraph Company, The,	Apr. 18,	Feb. 20,	5,000	-	-	-	-	-	
Lynn Gas and Electric Company,	Feb. 23,	Jan. 23,	375,000	212,903	with	R. E.	317,920	49,520	
Lynn Plumbing Company,	May 2,	1892. Dec. 7,	5,000	-	-	-	-	786	
Lynn Press Publishing Company,	Feb. 23,	^f Sept. 13,	15,000	-	-	-	14,472	6,514	
Lynn Shoe Supply Company,	Feb. 11,	1893. Jan. 16,	50,000	-	-	-	18,198	42,961	
M. E. Shattuck Cigar and Tobacco Company, The,	Jan. 31,	Jan. 16,	15,000	-	-	-	-	16,061	
M. M. Rhodes & Sons Co.,	Nov. 17,	Nov. 16,	30,000	13,000	-	-	6,500	14,882	
M. Strickland (Incorporated),	Apr. 25,	Jan. 9,	15,000	-	-	-	-	43,456	
Magee Furnace Company,	May 8,	Jan. 17,	400,000	109,250	with	R. E.	26,000	300,751	
Magneso-Calcite Fire-Proof Company,	Nov. 15,	Jan. 24,	108,300	-	-	-	573	31,038	
Malden and Melrose Gas Light Company,	Apr. 11,	Jan. 25,	220,000	306,069	with	real	estate	35,552	

^a And works.^d Sluice and Cedar Ponds.^b New Brussels mill and machinery.^e Two hundred feet water supply pipe.^c Special.^f Should have been held.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$22,539	-	\$780	-	\$495,329	\$300,000	\$175,418	-	\$19,911	-	\$495,320
19,113	-	-	-	593,844	500,000	-	-	83,884	-	583,884
62,439	-	40,998	-	256,245	200,000	35,199	-	21,046	-	256,245
-	-	-	-	60,000	-	40,000	-	-	-	40,000
231,676	\$5,000	6,000	-	1,296,463	900,000	117,943	-	278,520	-	1,296,463
1,458,109	-	-	-	3,521,815	2,000,000	1,162,897	$\left\{ \begin{array}{l} a 125,862 \\ b 106,595 \end{array} \right\}$	126,461	-	3,521,815
-	-	90	\$50,718	98,692	50,000	48,592	-	-	-	98,692
504,927	-	-	-	2,353,079	1,470,000	701,498	-	181,581	-	2,353,079
211,837	-	13,758	-	364,350	150,000	184,527	16,290	with reserves	\$13,533	364,350
-	-	-	373,798	398,848	394,000	c 4,848	-	-	-	398,848
10,710	-	500	-	29,701	11,000	14,667	-	2,384	1,650	29,701
-	-	d 3,500	1,810	5,310	5,000	310	-	-	-	5,310
14,549	15,000	-	-	609,892	375,000	156,627	-	67,432	10,833	609,892
1,378	-	-	3,907	6,071	5,000	1,071	-	-	-	6,071
100	-	-	10,673	33,759	15,000	18,759	-	-	-	33,759
117,138	-	-	-	178,295	50,000	104,405	-	23,890	-	178,295
15,500	-	-	-	31,561	15,000	16,261	-	300	-	31,561
17,461	-	-	-	51,843	30,000	3,357	-	9,486	9,000	51,843
-	-	1,900	1,512	46,868	15,000	31,868	-	-	-	46,868
90,000	12,000	51,900	-	589,901	400,000	111,608	78,293	with reserves	-	589,901
4,624	48,000	1,728	77,313	163,276	108,300	$\left\{ \begin{array}{l} 24,976 \\ e 30,000 \end{array} \right\}$	-	-	-	163,276
4,480	-	2,338	-	348,739	220,000	42,165	f 12,625	73,949	-	348,739

a Guaranty. b Insurance. c Due treasurer. d Poles, wire, instruments, fixtures.

e Bonds payable; also an unknown amount of coupons on bonds which have not been presented to the treasurer for payment.

f Contingent fund.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debt Receivable.
Malden Electric Company, The, . . .	1893. July 29,	1893. July 26,	\$150,000	\$27,424	\$6,000	\$21,424	\$ 293,721	\$14,325
Malden Hardware Company, The, . . .	Feb. 14,	b Jan. 6,	9,000	-	-	-	-	5,000
Malden Lumber Company, The, . . .	Mar. 6,	Feb. 21,	10,000	5,256	with	R. E.	-	26,753
Malden Mall Company, The, . . .	Feb. 20,	1892. Nov. 16,	5,000	11,500	10,500	1,000	1,967	1,727
Malden Odd Fellows' Hall Association, . . .	Apr. 26,	1893. Jan. 2,	25,000	10,000	with	R. E.	-	-
Mansfield Lake Aqueduct Company, . . .	Sept. 16,	b Sept. 14,	30,000	-	167	-	-	293
Manson Building Company, The, . . .	Jan. 13,	Jan. 11,	30,000	64,264	14,841	49,423	-	412
Manufacturers' Gas Light Company, . . .	July 31,	July 25,	50,000	-	3,000	46,805	with bl'd'gs. }	6,657
Marblehead Building Association, . . .	July 7,	Feb. 1,	25,000	25,267	1,725	23,542	9,637	17
Marblehead Gas and Electric Light Company, . . .	Feb. 23,	Jan. 26,	40,000	-	3,745	-	34,492	1,230
Marblehead Neck Club Stable Company, The, . . .	Apr. 12,	1892. Nov. 9,	2,400	2,400	with	R. E.	-	-
Marblehead Water Company, . . .	June 5,	1893. b May 31,	100,000	-	-	17,200	c 213,305	716
Marlborough Building Association, . . .	Aug. 10,	July 17,	50,000	74,792	29,292	45,500	-	5,610
Marlborough Electric Company, . . .	Aug. 7,	b July 17,	30,000	15,144	with	R. E.	d 56,815	3,725
Marlborough Gas Light Company (for 1892), . . .	Feb. 16,	1892. b Sept. 15,	50,000	-	5,590	-	64,629	1,174
Marlborough Gas Light Company, . . .	Sept. 22,	1893. b Aug. 23,	50,000	7,843	with	R. E.	65,114	5,394
Marlborough Times Publishing Company, . . .	Aug. 2,	Mar. 13,	5,000	-	-	-	-	3,500
Marshpee Manufacturing Company, . . .	Nov. 29,	Aug. 17,	25,000	21,750	21,250	500	-	-
Mason and Hamlin Organ and Piano Company, . . .	Apr. 26,	Jan. 25,	500,000	-	-	155,000	27,139	400,657
Mason Machine Works, . . .	Jan. 12,	1892. Dec. 20,	600,000	200,000	-	-	200,000	399,199
Mason Regulator Company, . . .	Aug. 3,	1893. May 25,	5,000	-	-	-	10,927	19,634
Masonic Building Association, . . .	Feb. 27,	Feb. 6,	50,000	50,000	with	R. E.	-	1,455

a Wires and poles, etc.

b Adjourned.

c And pipes laid and easements.

d Lines, etc.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Material and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$1,362	\$55,000	\$5,086	-	\$306,919	\$150,000	\$100,000 112,360	-	\$34,559	-	\$306,919
9,975	-	b 500	-	15,475	9,000	6,000	-	475	-	15,475
26,312	-	b 2,567	-	60,893	10,000	42,427	-	8,466	-	60,893
-	-	c 500	-	15,694	5,000	10,194	\$350	150	-	15,694
-	-	-	-	10,000	8,925	-	-	1,075	-	10,000
-	-	-	\$10,940	11,400	11,400	-	-	-	-	11,400
-	-	3,151	-	67,827	30,000	36,477	-	1,350	-	67,827
2,150	-	-	-	58,612	50,000	-	-	8,612	-	58,612
-	-	2,584	-	37,505	25,000	12,500	-	5	-	37,505
1,875	-	1,769	6,219	49,830	40,000	9,330	-	-	-	49,330
-	-	-	-	2,400	2,400	-	-	-	-	2,400
-	-	12,379	-	243,600	100,000	143,600	-	-	-	243,600
-	-	19,483	-	99,835	50,000	46,350	-	3,485	-	99,835
1,123	-	d 24,308	-	101,118	30,000	58,485	-	12,633	-	101,118
5,151	-	-	-	76,544	50,000	910	-	25,634	-	76,544
4,571	-	-	-	83,422	50,000	3,132	-	30,290	-	83,422
-	-	600	900	5,000	5,000	-	-	-	-	5,000
-	-	-	3,250	25,000	25,000	-	-	-	-	25,000
306,972	2,959	-	-	952,727	500,000	111,139	-	340,544	\$1,044	952,727
277,125	8,766	62,163	-	1,137,253	600,000	521,940	-	15,313	-	1,137,253
9,705	2,115	830	-	43,211	5,000	8,747	17,040	11,393	1,031	43,211
-	-	e 10,045	-	61,500	50,000	11,500	-	-	-	61,500

a Bonds.

d New construction.

b Teams.

e Buildings on leased land.

c Good-will of Malden Mill.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Massachusetts Cotton Mills,	1893. Feb. 3,	1893. Jan. 23,	\$1,800,000	\$917,422	\$202,000	\$715,422	\$738,752	\$878,273
Massachusetts Cremation Society, The,	Jan. 14,	Jan. 4,	25,000	-	-	-	-	2,457
Massachusetts Fish Exchange,	May 31,	Apr. 21,	15,000	-	-	-	-	1,710
Massachusetts Manufacturing and Electrical Supply Company,	Mar. 4,	Jan. 17,	25,000	-	-	-	10,112	6,335
Massachusetts Mohair Plush Company,	July 31,	June 26,	100,000	-	-	-	80,959	27,019
Massachusetts Screw Company,	Feb. 6,	Jan. 30,	50,000	50,000	with	real	estate	14,838
Massachusetts Title Insurance Company,	Mar. 17,	Jan. 25,	300,000	4,048	with	R. E.	-	27,395 ¹ / _a 124,411
Massachusetts Wire Company,	Aug. 5,	^b May 13,	25,000	9,000	3,000	6,000	12,877	15,183
Masemmet Yarn Mills, The,	May 15,	Feb. 14,	50,000	36,000	10,500	25,500	39,635	11,016
Massasoit Manufacturing Company,	Feb. 16,	Feb. 7,	50,000	46,725	with	R. E.	51,091	130,266
Massasoit Paper Manufacturing Company,	Jan. 26,	Jan. 18,	300,000	144,000	with	R. E.	47,554	65,695
Massasoit Whip Company,	Mar. 20,	1892. Dec. 1,	50,000	12,194	with	R. E.	6,130	34,861
Masten and Wells Fireworks Manufacturing Company, The,	Feb. 8,	1893. Jan. 9,	10,000	-	-	1,000	300	6,776
Mattapoisett Manufacturing Company,	Jan. 2,	1892. Dec. 12,	9,600	3,200	200	3,000	600	-
Mattapoisett Wharf Company,	Feb. 1,	1893. Jan. 28,	6,500	4,200	3,500	700	-	-
Maverick Wharf Company,	Feb. 20,	Jan. 30,	100,000	30,000	with	R. E.	-	2,273
Mayhew Silk Company,	July 29,	July 18,	40,000	10,723	with	R. E.	17,210	7
Maynard-Gough Company, The,	Sept. 23,	Sept. 11,	6,000	-	-	-	2,335	4,127
McCarty, Sheehy and Kendrick Company,	Sept. 30,	Aug. 7,	20,000	-	-	-	5,338	18,810
McDonald and Gill Company, The,	Mar. 9,	Feb. 6,	25,000	-	-	-	-	19,817
Meadow Company, The,	May 25,	^b Jan. 4,	6,000	-	-	-	2,641	2,650
Mechanics' Iron Foundry Company,	Sept. 13,	^c Sept. 13,	24,000	26,546	18,346	8,200	800	23,192

a Guaranty fund, mortgages and cash.

b Should have been held.

c Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$623,287	-	-	-	\$3,162,734	1,800,000	\$921,771	\$266,786	\$174,177	-	3,162,734
-	-	-	\$201	2,658	2,658	-	-	-	-	2,658
31	-	\$13,005	254	15,000	15,000	-	-	-	-	15,000
4,803	-	-	15,840	36,890	24,200	12,690	-	-	-	36,890
91,839	-	-	-	199,817	100,000	83,009	-	11,849	\$4,959	199,817
32,838	-	-	-	97,676	50,000	47,676	-	-	-	97,676
-	-	{ a 182,500 b 5,313	-	343,667	300,000	-	-	43,667	-	343,667
32,990	1	283	-	70,304	25,000	15,796	-	29,508	-	70,304
11,028	-	-	-	97,679	50,000	40,717	-	6,962	-	97,679
63,066	-	1,915	-	2 3,063	50,000	96,888	c 7,080	{ 102,100 d 25,000	12,000	293,063
69,203	-	42,441	-	369,893	300,000	20,036	-	48,857	-	368,893
34,420	\$2,886	e 4,640	-	94,931	50,000	42,531	-	-	2,400	94,931
13,465	-	400	-	21,941	10,000	8,304	-	3,547	-	21,941
-	-	-	-	3,800	9,600	-	-	-	-	9,600
-	-	-	-	4,200	6,500	-	-	-	-	6,500
-	-	f 70,000	-	102,273	100,000	2,273	-	-	-	102,273
264	-	87	23,179	51,470	40,000	11,470	-	-	-	51,470
3,545	-	3,233	-	13,240	6,000	3,941	-	3,299	-	13,240
5,835	-	55	-	30,038	20,000	7,571	-	1,227	g 1,240	30,038
15,947	-	8,641	-	44,405	25,000	15,157	-	4,248	-	44,405
7,785	-	-	2,651	15,727	6,000	9,727	-	-	-	15,727
25,806	-	13,680	-	90,024	24,000	21,869	-	24,155	20,000	90,024

a Books, schedules, maps, etc. b Furniture and fittings. c Guaranty account d Surplus.

e Fixtures.

f Suspense account for sales of land and depreciation.

g And suspense account; discounts on accounts due.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debits Receivable.
Mechanics' Mills, . . .	1893. Feb. 10,	1892. Nov. 3,	\$750,000	\$221,116	\$41,307	\$180,809	\$435,723	\$38,216
Mechanics' Mills (2d return), . . .	Nov. 11,	1893. Nov. 2,	750,000	209,054	41,000	168,054	434,419	35,574
Melge Elevated Railway Construction Company, The, . . .	Apr. 26,	Apr. 19,	100,000	-	-	-	-	-
Mercantile Law Company, The, . . .	Nov. 11,	Oct. 3,	2,000	-	-	-	-	2,200
Merchants' Manufacturing Company, . . .	Nov. 8,	Oct. 25,	800,000	392,988	79,988	313,000	873,716	45,829
Merchants' Steam Lighter Company, . . .	Feb. 7,	1892. Nov. 7,	15,000	-	-	-	a 9,000	-
Merrick Lumber Company, . . .	Aug. 24,	1893. Apr. 19,	75,000	42,468	34,968	7,500	7,500	82,129
Merrick Thread Company, . . .	Jan. 31,	Jan. 25,	750,000	450,000	with	R. E.	550,000	335,369
Merrimack Chemical Company, . . .	Apr. 28,	b Jan. 27,	187,500	94,614	with	R. E.	56,768	45,332
Merrimack Hat Company, . . .	June 27,	June 21,	100,000	-	-	40,000	20,000	91,454
Merrimack Manufacturing Company, . . .	Aug. 2,	June 28,	2,500,000	1,300,000	400,000	900,000	700,000	942,439
Merrimack Paper Company, . . .	Oct. 24,	b July 13,	100,000	266,361	with	real	estate	51,410
Merrimack River Towing Company, . . .	Jan. 27,	Jan. 16,	50,000	-	-	-	c 8,000	-
Merrimack Valley Steamboat Company, . . .	May 6,	1892. Nov. 14,	30,000	-	-	300	-	-
Merrimack Wheel and Gear Company, . . .	Sept. 5,	1893. July 10,	40,250	-	9,000	-	5,024	13,222
Merry Mount Granite Company, . . .	Mar. 28,	Jan. 18,	15,000	5,735	d 4,300	1,435	2,100	17,565
Metacomet Manufacturing Company, . . .	Oct. 27,	Oct. 26,	288,000	74,050	30,000	44,050	234,379	9,426
Metallic Drawing Roll Company, The, . . .	May 1,	1892. Nov. 12,	40,000	-	-	-	12,796	9,401
Metallic Drawing Roll Company (2d return), . . .	Nov. 25,	1893. Nov. 18,	80,000	3,500	with	R. E.	29,334	27,486
Metropolitan Steamship Company, The, . . .	July 3,	June 6,	500,000	-	-	-	e 372,000	225,370
Metropolitan Stock Exchange, The, . . .	May 19,	May 8,	100,000	-	-	-	-	491,026
Middleby Oven Company, . . .	Nov. 2,	f June 5,	50,000	-	-	-	-	7,070

a Three lighters.

b Adjourned.

c On tug boats.

d Quarry.

e Steamers and lighters.

f Should have been held.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debs.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$169,647	-	-	-	\$865,702	\$750,000	\$112,293	-	\$3,409	-	\$865,702
179,900	-	-	-	858,947	750,000	58,661	-	50,286	-	858,947
-	\$50,000	-	\$145,548	195,548	100,000	95,548	-	-	-	195,548
-	-	a \$2,464	-	4,664	2,000	2,031	-	633	-	4,664
154,695	-	11,009	-	1,478,228	800,000	472,510	-	205,718	-	1,478,228
-	-	-	4,000	13,000	13,000	-	-	-	-	13,000
101,841	-	2,000	-	235,938	75,000	118,931	-	14,007	\$38,000	235,938
948,942	-	67,321	-	2,351,632	750,000	823,631	-	578,001	200,000	2,351,632
103,570	-	26,285	-	326,469	187,500	94,092	-	10,793	34,084	326,469
79,303	-	-	-	230,757	100,000	125,122	-	5,635	-	230,757
1,614,441	-	-	-	4,556,880	2,500,000	1,722,369	-	75,306	259,205	4,556,880
57,247	-	-	-	375,018	100,000	148,064	-	126,954	-	375,018
-	-	b 27,000	15,000	50,000	50,000	-	-	-	-	50,000
1,941	-	c 28,000	3,737	33,978	30,000	3,978	-	-	-	33,978
15,285	-	3,040	14,692	60,263	40,250	20,013	-	-	-	60,263
7,156	-	908	-	83,404	15,000	12,501	-	d 1,500	e 4,403	33,404
100,601	-	-	3,897	422,353	288,000	134,353	-	-	-	422,353
2,169	80,000	-	-	54,386	40,000	12,096	-	2,270	-	54,386
5,279	65,000	-	-	130,599	80,000	43,100	-	7,499	-	130,599
-	-	-	-	597,370	500,000	82,339	-	15,031	-	597,370
-	-	f 8,209	-	499,235	100,000	305,467	-	93,768	-	499,235
300	25,000	-	19,790	52,160	50,000	2,160	-	-	-	52,160

a Office furniture, fixtures and library.

d Dividend unpaid.

b Twelve barges and tug boats.

e And bad debts.

c Two steamboats.

f Registered stock.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Middlesex Company, .	1893. Jan. 9,	1892. Dec. 28,	\$750,000	\$100,000	with	R. E.	\$100,000	\$459,225
Middlesex Real Estate Association of Cambridge,	Sept. 14,	1893. a May 16,	5,000	7,000	\$1,000	\$6,000	-	45
Milford Gas Light Company,	July 24,	July 10,	72,300	3,450	-	-	64,366	5,369
Milford Music Hall Company,	May 31,	May 1,	31,500	43,935	8,935	35,000	-	2,952
Milford Pink Granite Company,	June 9,	May 8,	5,200	22,500	20,000	2,500	4,800	4,000
Milford Shoe Company, .	May 13,	May 8,	200,000	62,700	7,700	55,000	51,115	201,784
Milford Water Company, .	Mar. 14,	Feb. 13,	150,000	15,285	with	R. E.	10,000	1,621
Millbury Electric Company,	May 10,	1892. Oct. 17,	15,000	4,512	with	R. E.	11,428	771
Miller Brothers & Co. Corporation, . .	July 12,	1893. Apr. 26,	40,000	-	-	-	-	26,567
Miller's Falls Company, .	Feb. 2,	Jan. 26,	200,000	93,450	-	-	84,134	125,574
Miller's River Building Company, . . .	Feb. 21,	1892. Dec. 7,	6,000	8,500	5,000	3,500	500	175
Miller's River Manufacturing Company, . .	Feb. 17,	1893. Jan. 18,	30,000	20,000	-	-	31,000	10,591
Milton Bradley Company,	Mar. 8,	Feb. 20,	40,000	-	-	700	22,417	36,828
Milton Building Associates,	June 16,	Mar. 11,	42,000	48,105	-	-	-	1,045
Milton Water Company, .	Mar. 25,	Feb. 15,	66,000	-	-	b 5,500	c 5,265	2,040
Mitchell Manufacturing Company, The, . .	Oct. 16,	Aug. 11,	150,000	-	-	77,477	72,236	13,130
Mittineague Paper Company,	June 22,	Jan. 28,	100,000	44,000	4,000	40,000	42,000	14,000
Monroe Meat Company, .	May 6,	Apr. 28,	40,000	-	-	-	-	73,548
Monson Co-operative Creamery Association, .	Feb. 17,	1892. Dec. 31,	3,700	2,600	600	2,000	1,050	50
Montague City Rod Company,	Sept. 11,	1893. d Aug. 17,	60,000	26,390	4,000	22,390	28,963	31,045
Montague Co-operative Creamery Association, The,	May 2,	Apr. 3,	2,560	2,753	300	2,453	950	2,000
Montague Paper Company,	May 19,	May 17,	400,000	298,000	with	R. E.	207,000	98,000
Monte Pio Co-operative Association, . . .	Mar. 30,	Jan. 3,	7,000	-	-	-	-	2,062

a Should have been held.
c Meters and connections.

b Meter house.
d Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$646,209	-	\$6,161	-	\$1,311,658	\$750,000	\$248,915	-	\$1,533	\$311,210	\$1,311,658
-	-	148	-	7,196	1,650	a 5,200 346	-	-	-	7,196
7,982	-	b 31,761 c 2,500	-	115,428	72,300	3,615	-	3,713	35,800	115,428
-	-	-	\$3,113	50,000	31,500	18,500	-	-	-	50,000
2,250	-	-	14,610	48,160	5,200	42,960	-	-	-	48,160
190,385	-	-	-	505,984	200,000	246,873	d \$19,939 e 22,042	17,130	-	505,984
1,051	-	d 14,062 f 292,507	-	334,626	150,000	170,975	-	13,651	-	334,626
1,156	-	15,886	-	33,753	15,000	17,946	-	807	-	33,753
39,604	-	1,000	-	67,471	40,000	12,142	-	5,268	10,061	67,471
60,076	\$1,200	9,390	-	373,824	200,000	50,000	-	128,824	-	373,824
-	-	-	-	9,178	6,000	1,600	-	-	-	7,600
10,255	-	g 400	-	72,246	30,000	20,247	-	8,499	13,500	72,246
59,211	1,156	-	-	120,312	40,000	30,819	-	31,493	18,000	120,312
-	-	530	-	49,680	42,000	7,680	-	-	-	49,680
1,185	-	h 125,804 i 781	2,925	143,500	66,000	j 77,500	-	-	-	143,500
41,343	-	-	13,777	217,963	100,000	117,963	-	-	-	217,963
-	-	-	-	100,000	100,000	-	-	-	-	100,000
150	-	966	-	74,964	40,000	34,317	-	647	-	74,964
-	-	-	-	3,700	3,000	700	-	-	-	3,700
60,208	-	4,595	-	151,201	60,000	31,048	-	30,153	30,000	151,201
200	-	-	-	5,903	2,500	3,229	-	-	174	5,903
46,520	-	-	-	649,520	400,000	21,976	-	77,544	150,000	649,520
2,164	-	3,841	-	8,057	6,390	845	-	822	-	8,057

a Mortgage notes.

b Street mains.

c Meters.

d Sinking fund.

e Surplus fund.

f Water supply; two reservoirs, pipes, etc.

g Unexpired insurance.

h Easements and piping.

i Tools.

j \$60,000 of which are first mortgage 5 per cent. bonds.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Monument Mills, . . .	1893. Apr. 25,	1893. Apr. 19,	\$50,000	-	-	\$125,000	\$100,000	\$270,465
Moore and Wyman Elevator and Machine Works,	Feb. 20,	1892. Oct. 1,	25,000	-	-	23,000	12,840	24,645
Morgan Construction Company, . . .	Aug. 19,	1893. July 11,	10,000	-	-	-	6,460	15,354
Morgan Envelope Company, . . .	Jan. 28,	Jan. 23,	100,000	\$23,074	with	R. E.	69,516	184,611
Morgan Spring Company,	Sept. 8,	July 10,	30,000	-	\$6,995	-	12,377	37,627
Morning Mall Corporation, The, . . .	Oct. 5,	1892. a July 6,	40,000	-	-	-	33,107	14,300
Morrill Leather Company, . . .	Aug. 5,	1893. July 12,	25,000	-	-	-	b 1,762	34,949
Morse Twist Drill and Machine Company, . . .	July 7,	c June 9,	600,000	104,000	with	R. E.	309,680	262,019
Mount Hope Iron Company, . . .	Oct. 7,	Oct. 3,	200,000	48,908	with	real estate		75,565
Mount Tom Sulphite Pulp Company, The, . .	June 24,	May 29,	300,000	104,458	4,458	100,000	279,931	47,298
Mrs. C. H. King Company, . . .	June 7,	Jan. 10,	12,000	-	-	-	1,000	8,046
Muddy Pond Company,	Feb. 27,	d Feb. 17,	25,600	15,000	-	700	-	54
Munroe Felt and Paper Company, . . .	Nov. 1,	July 12,	60,000	-	84,379	-	25,682	37,402
Murdock Parlor Grate Company, . . .	Mar. 17,	Feb. 23,	35,000	-	-	8,000	4,000	32,845
Murray Brothers Company, . . .	Aug. 18,	Mar. 22,	30,000	-	-	2,800	-	9,540
Mutual District Messenger Company of Boston,	June 29,	c June 24,	250,000	-	-	-	-	7,343
N. D. Dodge & Bliss Co.,	Dec. 16,	Dec. 12,	25,000	-	-	-	2,547	6,118
N. Ward Company, . .	May 29,	May 27,	100,000	-	-	112,969	7,000	81,168
Nahant Steamboat Express Company, . .	Oct. 13,	Oct. 9,	60,000	-	-	-	-	44
Nantasket Beach Steamboat Company, . .	Feb. 6,	Jan. 11,	250,000	e 49,000	with	R. E.	f 230,000	3,780
Nantucket Electric Light Company, . . .	Jan. 3,	1892. Oct. 11,	25,000	-	-	2,025	31,023	320
Nantucket Electric Light Company (2d return),	Dec. 20,	1893. Nov. 7,	25,000	-	-	2,025	54,467	540
Nantucket Gas Light Company, . . .	July 26,	July 12,	36,000	2,500	500	2,000	4,000	269
Narragansett Mills, . .	Nov. 24,	Oct. 27,	400,000	217,100	16,600	200,500	252,000	39,190

a Statement made up to July 5, 1893.

d Should have been held.

b And fixtures.

e Including wharves.

c Adjourned.

f Including steamboats.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$155,247	-	-	-	\$650,712	\$50,000	-	-	\$400,712	\$200,000	\$650,712
5,064	-	-	-	66,149	25,000	\$36,899	-	2,966	1,284	66,149
13,917	-	\$2,464	-	38,185	10,000	12,088	-	7,817	8,280	38,185
113,840	\$20,000	a 76,561	-	487,602	100,000	205,346	-	159,558	22,698	487,602
9,408	-	6,335	-	72,742	30,000	25,609	-	2,100	14,973	72,742
2,560	-	-	-	49,967	40,000	9,122	-	385	480	49,967
24,043	-	-	-	60,754	25,000	30,181	-	5,573	-	60,754
211,306	-	490	-	887,495	600,000	38,814	-	131,076	122,605	887,495
83,740	-	-	\$23	208,239	200,000	8,239	-	-	-	208,239
62,583	-	-	-	494,270	300,000	194,270	-	-	-	494,270
7,600	-	-	-	16,646	12,000	4,443	-	203	-	16,646
-	-	-	13,871	29,625	25,600	4,025	-	-	-	29,625
41,618	-	1,695	-	190,776	60,000	30,009	-	100,767	-	190,776
65,760	-	-	-	110,608	35,000	45,430	-	-	30,178	110,608
11,708	-	13,226	-	36,769	30,000	3,691	-	-	3,078	36,769
-	b 200,000	c 41,270	-	248,613	225,000	607	-	22,946	-	248,613
7,460	-	2,813	6,544	25,482	25,000	482	-	-	-	25,482
49,389	-	-	-	250,526	100,000	58,616	-	8,000	83,910	250,526
-	-	-	59,956	60,000	60,000	-	-	-	-	60,000
-	-	-	-	282,730	250,000	d 20,000	-	12,730	-	282,730
813	1,414	e 22,146	699	58,440	25,000	33,440	-	-	-	58,440
-	-	121	1,044	58,197	25,000	{ 20,000 13,197 }	-	-	-	58,197
210	-	-	31,021	38,000	36,000	2,000	-	-	-	38,000
79,995	-	-	-	587,985	400,000	118,878	-	69,107	-	587,985

a Property in Connecticut.
d Bonds.

b And contracts.

c Construction account and fixtures.
e Lines, meters and lamps.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Nashawannuck Manufacturing Company, . .	1893. June 24,	1893. June 20,	\$400,000	\$85,887	with	R. E.	\$113,238	\$110,354
Natick Citizen Printing Company, The, . .	June 7,	a Mar. 1,	5,000	-	-	-	-	834
Natick Electric Company,	Nov. 27,	Sept. 2,	40,000	25,786	with	R. E.	60,967	5,295
Natick Protective Union,	Feb. 21,	Jan. 25,	6,000	-	-	-	-	1,220
National Bell Telephone Company, The, . .	Apr. 13,	Mar. 13,	850,000	-	-	-	-	-
National Construction Company,	Feb. 15,	Jan. 14,	50,000	-	-	\$500	b 11,868	50,664
National Dock and Warehouse Company, . .	May 17,	Feb. 18,	800,000	277,000	-	-	-	23,177
National Fireworks Company,	Aug. 9,	c July 12,	20,000	6,647	with	R. E.	2,489	2,046
National Home Building Company,	Mar. 6,	Jan. 31,	112,635	126,544	d \$ 59,140 e 50,925	f 10,479	-	5,162
National Manufacturing Company, The,	Jan. 24,	Jan. 18,	50,000	-	-	-	17,000	23,015
National Mortgage and Debenture Company, . .	Apr. 13,	Feb. 15,	258,900	65,100	-	-	-	747,663
National Needle Company,	Oct. 25,	Oct. 11,	100,000	20,823	with	R. E.	30,246	45,333
National Papeterie Company,	Mar. 2,	Feb. 15,	100,000	64,396	with	R. E.	22,788	76,456
National Plaster Company, The,	Aug. 8,	c July 28,	10,000	-	-	-	600	5,744
National Shoe and Leather Exchange, The,	Jan. 19,	c Jan. 17,	30,000	-	-	-	-	4,200
Naukeag Water Company,	Nov. 3,	Oct. 14,	5,000	3,500	-	-	-	-
Naukeag Steam Cotton Company,	Feb. 14,	Jan. 18,	1,500,000	1,500,000	-	-	-	517,546
Nemasket Mills,	May 27,	Apr. 10,	400,000	529,550	-	-	-	55,349
Neograph Publishing Company,	June 19,	Jan. 4,	50,000	-	-	-	2,500	50
Neverslip Horsehoe Company, The,	July 5,	June 7,	50,000	-	-	-	9,273	8,943
New Bedford Copper Company,	Feb. 23,	Feb. 6,	250,000	60,000	with	R. E.	65,000	65,882
New Bedford Cordage Company,	Aug. 25,	Apr. 3,	200,000	-	-	-	-	260,415

a Should have been.

d Land and block, building.

b And tools.

e Vacant land.

c Adjourned.

f Equity in apartment houses.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$236,063	-	-	-	\$545,547	\$400,000	\$115,484	-	\$30,063	-	\$545,547
6,370	-	-	-	7,204	5,000	440	-	609	\$1,155	7,204
2,121	-	a \$86,389 b 13,680	\$7,246	201,474	40,000	161,474	-	-	-	201,474
c 7,059	-	d 1,800	-	10,079	6,000	e 360	\$1,800	1,919	-	10,079
-	-	-	-	-	-	-	-	-	-	-
2,855	-	f 2,381	6,070	74,238	50,000	24,238	-	-	-	74,238
-	-	2,223	205,639	508,039	500,000	8,039	-	-	-	508,039
41,560	-	-	-	52,742	20,000	32,742	-	-	-	52,742
-	-	g 69 h 6,523	37,122	175,420	112,635	62,785	-	-	-	175,420
39,139	-	16,549	-	98,703	50,000	26,840	-	11,863	10,000	98,703
-	-	i 16,047 j 3,918	26,112	858,840	258,900	k 488,988 77,101 l 494	33,357	-	-	858,840
50,769	-	2,530	-	158,701	100,000	52,752	-	5,949	-	158,701
74,427	-	-	-	238,067	100,000	138,067	-	-	-	238,067
1,060	\$5,000	m 800	7,306	20,514	10,000	10,514	-	-	-	20,514
-	-	n 30,000	-	34,200	30,000	3,060	-	1,140	-	34,200
-	-	-	-	5,500	5,000	-	-	-	-	5,000
451,703	-	-	-	2,469,551	1,500,000	616,697	-	352,854	-	2,469,551
46,575	-	-	-	631,474	381,900	224,000	-	25,574	-	631,474
2,000	-	450	45,500	50,500	50,000	500	-	-	-	50,500
39,618	-	14,903	29,527	102,264	50,000	52,264	-	-	-	102,264
144,797	-	-	-	335,679	250,000	48,968	-	36,711	-	335,679
205,580	-	-	-	465,995	200,000	252,728	-	13,267	-	465,995

a Line construction.

b Wiring.

c And fixtures.

d Sinking fund.

e Interest on stock.

f Horses and teams.

g Furniture and fixtures.

h Organization expenses.

i Legal expenses and expense account.

j Office furniture and supplies.

k Debenture bonds.

l Interest on bonds.

m Tools, fixtures, etc.

n Reports, contracts, books, franchises and furniture.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
New Bedford Electric Light Company, . . .	1893. Oct. 28,	1893. Oct. 27,	\$75,000	-	-	-	-	-
New Bedford Gas and Edison Light Company, . . .	Sept. 16,	Aug. 7,	550,000	\$785,344	with	real	estate	\$41,791
New Bedford Ice Company, The, . . .	Mar. 14,	Feb. 13,	20,000	10,300	-	-	-	11,418
New Bedford Manufacturing Company, . . .	Jan. 11,	Jan. 4,	500,000	120,000	\$20,000	\$100,000	\$380,000	64,713
New Bedford, Martha's Vineyard and Nantucket Steamboat Company, . . .	Mar. 16,	Feb. 22,	141,700	-	-	a 5,810	-	5,133
New Bedford Opera House Company, . . .	June 29,	June 7,	50,000	40,000	15,000	25,000	16,920	757
New Bedford Real Estate Association, . . .	Mar. 30,	Mar. 21,	50,000	66,537	with	R. E.	-	b 356 / 30,361
New Bedford Steam Coasting Corporation, . . .	Mar. 14,	Feb. 6,	100,000	-	-	-	c 122,921	8,191
New England and Savannah Steamship Company, The, . . .	Oct. 24,	Aug. 9,	500,000	-	541,575	-	d 900,000	23,542
New England Awl and Needle Company, . . .	Jan. 30,	1892. Dec. 19,	10,000	6,000	with	R. E.	4,500	6,259
New England Despatch Company, . . .	June 26,	1893. June 1,	25,000	-	-	-	-	-
New England Electric Company, . . .	May 22,	Apr. 3,	4,000	-	-	-	-	4,028
New England Felt Roofing Works, . . .	Feb. 6,	Jan. 25,	80,000	7,554	4,721	2,833	790	96,714
New England Fibre Company, The, . . .	May 15,	May 9,	119,400	109,068	with	real	estate	9,907
New England Morocco Works, . . .	Oct. 7,	e Sept. 30,	5,000	-	-	-	2,600	2,476
New England Patent Fire Escape Company, . . .	Feb. 16,	Feb. 3,	6,000	-	-	-	-	337
New England Printing Telegraph Company of Massachusetts, The, . . .	Aug. 2,	July 10,	15,000	f 29,000	-	-	-	-
New England Publishing Company, The, . . .	Mar. 14,	Jan. 23,	25,000	-	-	-	-	21,336
New England Rattan Company, . . .	June 26,	Jan. 18,	12,000	-	-	-	1,464	13,624
New England Telegraph Company, . . .	Nov. 25,	Aug. 8,	30,000	g 30,000	-	-	-	-

a And wharves.

b Real estate mortgages.

c Two tugs and four barges.

d Steamships.

e Adjourned.

f Telegraph lines.

g Telegraph property.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	-	-	-	-	-	-	-	-
\$36,122	\$17,000	\$1,685	-	\$881,942	\$550,000	\$250,091	-	\$48,589	\$32,662	\$881,942
-	-	1,200	\$10,252	33,170	20,000	13,170	-	-	-	33,170
431,553	-	-	-	996,266	500,000	472,212 a 15,000	-	9,054	-	996,266
-	-	b 179,108	-	190,051	141,700	26,249	c \$8,502	6,600	d 7,000	190,051
-	-	-	-	56,657	50,000	6,000	-	657	-	56,657
-	-	-	-	106,254	50,000	56,185	-	69	-	106,254
-	-	1,391	4,356	136,859	100,000	36,859	-	-	-	136,859
-	-	-	284,431	1,749,548	500,000	1,249,548	-	-	-	1,749,548
9,144	-	-	-	25,903	10,000	5,041	-	-	10,862	25,903
-	-	e 8,924	16,076	25,000	25,000	-	-	-	-	25,000
-	-	-	-	4,028	4,000	-	-	28	-	4,028
39,875	-	-	-	144,938	80,000	39,929	-	25,004	-	144,938
9,343	13,340	-	27,863	169,521	119,400	50,121	-	-	-	169,521
1,000	-	-	-	6,076	5,000	1,137	-	-	-	6,137
-	6,000	-	-	6,337	6,000	-	-	337	-	6,337
-	-	-	1,775	30,775	15,000	f 15,775	-	-	-	30,775
-	-	5,131	-	26,517	25,000	1,517	-	-	-	26,517
8,073	-	-	-	23,161	12,000	8,044	-	3,117	-	23,161
-	-	-	-	30,000	80,000	-	-	-	-	30,000

a Dividend.

b Steamboats.

c For dividend.

d For new wharf.

e Teams, etc.

f Bills payable to N. E. P. T. Co. of West Virginia.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
New England Telephone and Telegraph Company of Massachusetts, The,	1893. May 5,	1893. Apr. 5,	\$25,000	-	-	\$159,063	-	\$290
New England Telephone Company, The,	Feb. 10,	Jan. 30,	200,000	-	-	-	-	-
New Home Sewing Machine Company,	Oct. 13,	Sept. 12,	500,000	\$94,845	\$18,000	76,845	\$122,500	913,326
New Nation Publishing Company, The,	June 10,	Apr. 12,	15,000	-	-	-	700	65
New Process Twist Drill Company,	May 12,	Jan. 26,	15,600	-	-	-	9,600	7,333
New York and Boston Despatch Express Company,	May 10,	May 1,	100,000	-	-	650	-	296
Newbury Stable Company,	Nov. 29,	Nov. 27,	68,800	68,835	18,331	50,504	-	5,994
Newburyport Car Manufacturing Company,	Apr. 12,	Feb. 20,	50,000	9,830	with	R. E.	13,927	28,597
Newburyport Gas and Electric Company,	Feb. 3,	Jan. 18,	140,000	142,917	with	real	estate	8,150
Newburyport Herald Company, The,	June 6,	1892. Oct. 4,	30,000	5,000	with	R. E.	3,500	5,000
Newburyport Shoe Company,	Dec. 20,	1893. Dec. 4,	100,000	24,000	3,000	21,000	13,084	71,641
Newburyport Water Company,	June 23,	Jan. 10,	300,000	b 381,557	-	-	-	2,584
Newell Brothers Manufacturing Company, The,	Jan. 25,	Jan. 13,	100,000	43,492	with	R. E.	34,326	83,522
Newport Transfer Express Company,	May 11,	a May 10,	10,000	-	-	-	-	1,112
Newton and Watertown Gas Light Company,	Mar. 8,	Feb. 8,	225,000	109,908	with	R. E.	460,650	47,664
Newton Chemical Company, The,	July 17,	June 14,	80,000	-	9,000	-	-	2,380
Newton Machine Company,	July 26,	June 14,	5,000	-	-	-	-	6,817
Newton Paper Company,	May 24,	May 9,	72,000	56,000	20,000	36,000	35,000	28,754
Newton Real Estate Association of Newton,	Apr. 25,	Apr. 3,	50,000	134,332	with	R. E.	-	601
Newton Rubber Company,	May 16,	a Mar. 13,	30,000	8,271	500	7,771	26,769	39,968
Nine Mile Pond Fishing Company,	Jan. 7,	1892. Dec. 5,	1,000	700	550	150	-	411

a Adjourned.

b Construction account.

of Corporations — Continued.

ASSETS — <i>Contd.</i>					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	<i>a</i> \$33,000	\$969	\$193,412	\$25,000	\$168,412	-	-	-	\$193,412
-	-	-	-	-	-	-	-	-	-	-
\$407,571	-	3,660	-	1,541,902	500,000	72,454	-	\$969,448	-	1,541,902
100	-	-	16,263	17,128	15,000	2,128	-	-	-	17,128
17,648	-	-	-	34,581	15,600	2,789	-	16,192	-	34,581
-	-	<i>b</i> 98,993	3,079	103,018	100,000	3,018	-	-	-	103,018
710	-	-	-	75,539	68,800	<i>c</i> 5,375	-	1,364	-	75,539
36,575	-	3,379	-	92,308	50,000	38,376	-	3,932	-	92,308
6,156	-	<i>d</i> 11,515	-	168,738	140,000	17,292	-	11,446	-	168,738
<i>e</i> 4,000	-	-	16,183	33,683	30,000	3,683	-	-	-	33,683
50,068	-	-	-	158,793	100,000	50,571	-	3,098	\$5,124	158,793
567	-	-	-	365,008	300,000	45,980	-	19,028	-	365,008
87,255	-	-	-	248,595	100,000	82,606	-	65,989	-	248,595
-	-	<i>b</i> 10,869	437	12,418	10,000	2,418	-	-	-	12,418
16,493	-	3,681	-	638,396	225,000	189,036	-	186,687	37,673	638,396
-	-	-	-	11,369	<i>f</i>	-	-	11,369	-	11,369
10,944	-	-	-	17,761	5,000	10,647	-	2,114	-	17,761
13,150	-	-	-	132,904	72,000	12,266	-	33,638	15,000	132,904
-	-	-	-	134,933	50,000	74,584	-	10,349	-	134,933
40,597	-	-	-	115,605	30,000	81,763	-	3,842	-	115,605
65	-	-	324	1,500	1,000	500	-	-	-	1,500

a Telephone lines. *b* Personal property. *c* Voluntary assessment. *d* Arc lamps and street mains.*e* And fixtures.*f* Paid back; affairs being closed up.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Nonantum Worsted Company,	1893. July 26,	1893. a June 19,	\$500,000	\$200,000	with	R. E.	\$300,000	\$441,709
Nonotuck Paper Company, The,	May 31,	Jan. 27,	155,000	400,000	with	real	estate	183,372
Nonotuck Silk Company,	Feb. 23,	Jan. 31,	720,000	254,235	with	R. E.	145,314	610,521
Norfolk Woolen Company,	Apr. 12,	a Apr. 3,	30,000	16,000	with	R. E.	10,000	47,178
Norman Paper Company,	Aug. 22,	May 22,	200,000	-	\$75,000	\$395,667	with b'ld'g's.	51,035
North Adams Gas Light Company,	Sept. 23,	Aug. 9,	50,000	21,000	6,000	15,000	45,000	10,000
North Adams Manufacturing Company,	Dec. 2,	Sept. 20,	200,000	97,500	with	R. E.	89,766	175,557
North Andover Mills (for 1892),	Feb. 24,	1892. Oct. 18,	100,000	-	-	-	-	73,346
North Andover Mills,	Nov. 20,	1893. Oct. 17,	100,000	-	-	-	26,000	29,000
North Atlantic Steamship Company, The,	July 7,	a June 5,	300,000	-	-	-	-	9,114
North Attleborough Gas Light Company,	Jan. 3,	1892. Dec. 19,	68,100	47,475	with	R. E.	22,483	5,396
North Attleborough Steam and Electric Company,	Sept. 9,	1893. July 19,	80,000	-	-	18,665	82,857	4,550
North Brookfield Co-operative Creamery Association (for 1892),	June 14,	1892. Mar. 14,	2,000	1,890	with	R. E.	1,342	2,077
North Brookfield Co-operative Creamery Association,	June 14,	1893. Mar. 13,	2,000	1,890	with	R. E.	1,343	975
North Brookfield Shoe Company,	Apr. 11,	Apr. 10,	20,000	14,000	2,000	12,000	6,000	2,025
North Dighton Co-operative Stove Company,	Mar. 3,	Jan. 18,	11,500	7,021	with	R. E.	1,583	-
North Easton Boot and Shoe Manufacturing Company,	Dec. 1,	Oct. 2,	14,800	12,000	2,400	9,600	3,000	413
North Grafton Co-operative Association, The,	Mar. 8,	1892. Oct. 28,	2,000	-	-	1,657	-	608
North Shore Electric Company, The (for 1892),	Apr. 20,	July 21,	125,000	15,471	3,672	11,799	b 140,540	6,950
North Shore Electric Company, The,	Oct. 4,	1893. July 20,	125,000	15,793	with	R. E.	143,612	8,825

a Adjourned.

b Steam and electric plants.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$556,420	-	-	-	\$ 1,498,129	\$500,000	\$481,882	-	\$516,247	-	\$ 1,498,129
120,887	-	\$1,000	-	705,239	155,000	375,239	-	-	\$175,000	705,239
728,237 a 141,208	-	-	-	1,879,815	720,000	734,645	-	425,170	-	1,879,815
18,000	-	5,735	-	96,913	30,000	17,595	-	49,318	with bal. F. & L.	96,913
159,424	-	-	-	681,126	b 200,000	c 381,126 d 100,000	-	-	-	681,126
14,000	-	-	-	90,000	50,000	88,000	-	-	-	88,000
169,972	-	-	-	532,795	e 50,000 150,000	131,437	-	151,358	50,000	632,795
80,814	-	-	\$4,500	158,660	100,000	58,660	-	-	-	158,660
83,600	-	-	2,500	141,100	100,000	41,100	-	-	-	141,100
-	-	299,800	17,683	326,597	300,000	26,597	-	-	-	326,597
-	-	f 693	26,807	102,864	68,100	g 34,754	-	-	-	102,864
6,255	-	h 450 40,533	19,906	173,216	80,000	i 75,000 18,216	-	-	-	173,216
111	-	501	-	5,921	2,000	2,754	-	429	738	5,921
102	-	501	-	4,811	2,000	2,145	-	57	609	4,811
-	-	-	3,272	25,300	20,000	5,300	-	-	-	25,300
11,602	-	j 15,500 4,516	-	40,202	11,500	25,649	k \$2,053	-	l 500 1250 m 250	40,202
-	-	-	887	16,300	14,800	1,500	-	-	-	16,300
422	-	n 393	-	3,080	1,060	1,879	-	43	98	3,080
1,821	o \$10,000	p 86,060	1,616	262,488	125,000	i 75,000 62,488	-	-	-	262,488
3,168	o 10,000	93,378	4,307	279,083	125,000	i 75,000 79,083	-	-	-	279,083

a Raw silk.

b Increased to \$300,000 May 22, 1893.

c Including stockholders' loans.

d Savings bank loan.

e Special stock.

f An electric stock.

g And scrip interest, etc.

h Insurance.

i Bonds.

j Patterns and flasks.

k Sinking fund.

l Machinery.

m Real estate.

n Horses, wagons, fixtures, etc.

o Franchise.

p Street lines and wires, meters, trans., etc.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Northampton Cutlery Company,	1893. Aug. 29.	1893. July 27,	\$100,000	\$20,000	with	R. E.	\$10,000	\$32,396
Northampton Electric Lighting Company, .	Feb. 15.	Jan. 30.	65,000	14,109	with	R. E. }	40,067 a 1,606	5,714
Northampton Emery Wheel Company, The,	May 20.	Apr. 19.	100,000	-	-	-	21,753	41,683
Northampton Gas Light Company,	Aug. 21.	July 26.	50,000	44,800	b \$20,000	\$24,900	3,000	3,663
Northfield Co-operative Creamery Association,	June 6.	Mar. 13.	4,400	-	-	3,200	1,200	-
Northfield Hotel Company,	June 23.	June 10.	65,000	63,000	with	R. E.	-	434
Norton Emery Wheel Company,	Mar. 13.	Jan. 17.	20,000	23,100	with	R. E.	4,671	42,290
Norwood Gas Light Company,	Aug. 18.	June 26.	12,000	3,000	with	R. E.	b 8,118	1,756
Novelty Paper Box Company,	Aug. 15.	July 31.	5,000	-	-	-	2,718	2,196
O. D. Pillsbury Company,	July 6.	June 5.	5,000	-	-	500	2,900	76
O. T. Rogers Granite Company,	Feb. 9.	Jan. 13.	20,000	20,000	with	real estate	-	11,334
Oak Island Grove Company,	Mar. 25.	Feb. 23.	50,000	15,000	with	R. E.	-	-
Odd Fellows' Hall Association,	Oct. 14.	Oct. 2.	328,740	-	-	225,000	-	10,000
Odd Fellows' Hall Association of Lawrence, .	May 23.	May 11.	75,000	88,132	12,946	75,186	-	3,501
Odd Fellows' Hall Association of South Weymouth,	Apr. 26.	Apr. 5.	8,000	10,200	2,500	7,700	-	181
Odd Fellows' Hall in the city of Lowell, Proprietors of,	June 8.	Jan. 9.	71,200	71,200	with	R. E.	-	41,286
Odorless Excavating Company, The,	Mar. 15.	Feb. 8.	10,000	-	-	400	-	7,744
Old Berkshire Mills Co.,	June 15.	June 5.	150,000	110,000	-	-	40,000	37,601
Old Colony Steamboat Company,	July 6.	June 7.	1,200,000	-	97,000	-	30,000	133,625
Old Corner Drug Store, The,	Aug. 8.	c July 1.	5,000	-	-	-	-	222
"Old Corner" Wall Paper Company,	Dec. 9.	Sept. 5.	15,000	-	-	-	-	9,065

a Meters.

b And mains.

c Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$68,852	-	-	-	\$131,248	\$100,000	\$12,008	-	\$4,240	\$15,000	\$131,248
725	-	$\left\{ \begin{array}{l} \$387 \\ a \ 30,355 \end{array} \right\}$	-	92,963	58,700	$\left\{ \begin{array}{l} 17,605 \\ b \ 9,000 \end{array} \right\}$	-	7,658	-	92,963
93,392	-	-	-	156,830	100,000	12,118	-	34,697	10,015	156,830
4,084	-	$\left\{ \begin{array}{l} c \ 16,219 \\ d \ 5,375 \end{array} \right\}$	-	77,246	50,000	8,000	-	13,827	5,419	77,246
-	-	-	-	4,400	3,660	-	-	-	-	3,660
-	-	-	\$7,972	73,426	66,000	8,426	-	-	-	73,426
40,319	-	e 18,646	-	129,026	20,000	-	-	109,026	-	129,026
-	-	$\left\{ \begin{array}{l} g \ 202 \\ h \ 963 \end{array} \right\}$	-	14,039	12,000	-	-	2,039	-	14,039
1,403	-	-	-	6,317	5,000	528	-	789	-	6,317
516	\$2,000	135	53	6,180	5,000	1,180	-	-	-	6,180
5,873	-	-	-	37,257	20,000	6,335	-	10,000	922	37,257
-	-	-	19,000	34,000	24,000	10,000	-	-	-	34,000
-	-	-	-	235,000	328,740	i 50,000	-	-	-	378,740
-	-	484	-	92,366	62,600	$\left\{ \begin{array}{l} i \ 15,000 \\ 17 \end{array} \right\}$	-	14,749	-	92,366
-	-	j 400	-	10,781	8,000	$\left\{ \begin{array}{l} 2,600 \\ k \ 1 \end{array} \right\}$	-	180	-	10,781
-	-	-	-	112,486	71,200	40,000	-	1,286	-	112,486
3,884	-	-	-	12,024	10,000	876	-	1,148	-	12,024
50,641	-	-	-	238,242	150,000	33,312	-	54,930	-	238,242
74,005	-	$\left\{ \begin{array}{l} l \ 28,828 \\ m \ 2,208,040 \end{array} \right\}$	-	2,568,698	1,200,000	914,748	-	453,950	-	2,568,698
2,100	-	$\left\{ \begin{array}{l} n \ 2,075 \\ 1,000 \end{array} \right\}$	139	5,536	5,000	536	-	-	-	5,536
21,972	-	-	-	31,055	15,000	11,623	-	4,432	-	31,055

a Construction.

b Bond account.

c New holder.

d Union Pacific collateral trust bonds.

e Including kilns, small tools, fixtures, etc.

f Surplus account.

g Coal.

h Meters.

i Mortgage.

j Furniture and fixtures.

k Dividends unpaid.

l Insurance policies.

m Steamboats.

n Fixtures.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Oliver Ames and Sons Corporation, . . .	1893. Mar. 20,	1893. Feb. 1,	\$400,000	\$359,859	with	R. E.	\$30,000	\$256,787.
Oliver Ditson Company,	Mar. 24,	aMar. 10,	800,000	-	-	-	1,500	145,780
Olmsted and Tuttle Company, . . .	Sept. 20,	July 8,	100,000	52,591	\$7,662	\$44,929	29,940	64,684
Onoko Mills Corporation, . . .	Feb. 16,	Jan. 12,	210,000	107,000	7,000	100,000	130,000	7,384
Orange Electric Light Company, . . .	Feb. 24,	1892. bJuly 14,	45,000	1,703	with	R. E.	13,438	1,417
Orange Electric Light Company (2d return),	Oct. 5,	1893. June 10,	45,000	-	-	45,235	13,488	1,677
Orange Furniture Company, . . .	Nov. 14,	July 3,	5,000	-	-	-	1,500	5,193
Orange Water Works, .	May 25,	Mar. 28,	15,000	-	1,000	-	-	4,735
Oriental Coffee House Company, . . .	Jan. 13,	1892. Dec. 6,	20,000	-	-	-	-	543
Oswell Mills, . .	May 18,	1893. May 15,	300,000	150,000	with	R. E.	200,000	44,111
Osborn Mills, . . .	Sept. 11,	Apr. 25,	600,000	-	275,694	-	685,529	45,469
Otis Company, . .	Mar. 11,	Feb. 14,	800,000	400,000	with	R. E.	417,994	12,544
P. P. Emory Manufacturing Company, . .	Mar. 22,	aMar. 10,	30,000	-	-	-	11,313	11,522
Pacific Mills, . . .	July 14,	June 14,	2,500,000	625,000	-	-	375,000	2,384,380
Page Catering Company,	July 7,	aJune 27,	5,000	-	-	-	-	915
Pairpoint Manufacturing Company, The, . .	Apr. 11,	Feb. 22,	500,000	118,755	with	R. E.	149,255	372,960
Palmer and Monson Electric Company, The, .	Nov. 15,	Nov. 10,	30,000	59,288	with	R. E.	43,419	6,616
Palmer Carpet Manufacturing Company, .	June 20,	May 10,	25,000	-	-	-	-	1,562
Palmer Water Company,	Sept. 5,	May 4,	20,000	-	48,900	-	-	1,330
Parā Rubber Shoe Company, . . .	May 26,	May 8,	1,000,000	-	-	-	-	47,736
Parkhill Manufacturing Company, . . .	July 13,	July 10,	300,000	300,000	with	real	estate	150,545
Parmenter Manufacturing Company, The, .	Nov. 10,	Aug. 31,	200,000	145,504	105,504	40,000	25,000	72,001
Parsons Paper Company,	Feb. 7,	Jan. 28,	60,000	358,550	with	R. E.	120,000	396,219
Parsons Paper Company, Number Two, . .	Feb. 7,	Jan. 28,	300,000	321,960	with	real	estate	160,743
Paul Whitin Manufacturing Company, . .	Mar. 3,	Jan. 19,	200,000	107,986	21,236	86,750	102,512	15,602

a Adjourned.*b* Special.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$275,130	-	\$12,216	-	\$933,992	\$400,000	\$426,521	-	\$107,471	-	\$933,992
347,561	-	6,187	-	501,028	300,000	151,086	-	-	\$49,942	501,028
60,663	-	-	-	207,878	100,000	64,522	-	7,000	36,356	207,878
143,807	-	-	-	388,191	210,000	167,025	-	11,166	-	388,191
<i>a</i> 20,715	-	2,258	\$5,713	45,244	25,000	<i>b</i> 15,000 5,244	-	-	-	45,244
<i>a</i> 27,312	-	300	8,684	96,696	45,000	<i>b</i> 45,000 6,696	-	-	-	96,696
6,475	-	-	-	13,168	5,000	5,014	-	1,154	2,000	13,168
-	-	9,265	-	15,000	15,000	-	-	-	-	15,000
1,089	-	<i>c</i> 17,299	1,069	20,000	20,000	-	-	-	-	20,000
160,491	-	-	-	614,602	300,000	290,386	-	24,216	-	614,602
323,380	-	-	-	1,330,072	600,000	370,280	-	359,792	-	1,330,072
652,513	-	-	-	1,483,051	800,000	257,600	-	68,168	<i>d</i> 357,283	1,483,051
27,024	-	-	-	50,459	30,000	17,885	-	3,074	-	50,459
2,814,290	-	-	-	6,198,670	2,500,000	2,015,000	\$1,683,670	-	-	6,198,670
200	-	<i>e</i> 5,767	2,857	9,739	5,000	4,739	-	-	-	9,739
481,424	\$1,741	15,193	-	1,139,228	500,000	466,406 <i>f</i> 24,000	-	-	148,822	1,139,228
11,043	<i>g</i> 6,000	<i>h</i> 28,006 1,073	-	155,445	30,000	<i>i</i> 124,026	-	1,419	-	155,445
27,243	-	-	20,380	49,165	25,000	24,165	-	-	-	49,165
-	-	-	-	50,230	20,000	28,900	-	1,330	-	50,230
-	-	-	952,391	1,000,127	1,000,000	127	-	-	-	1,000,127
420,026	-	<i>j</i> 10,000	-	880,571	300,000	279,212	-	51,359	250,000	880,571
46,100	-	10,000	-	298,605	200,000	88,004	-	10,601	-	298,605
123,296	-	200,000	-	1,200,095	60,000	111,333	-	878,762	150,000	1,200,095
190,454	-	-	-	673,157	300,000	373,157	-	-	-	673,157
139,318	-	-	15,688	380,106	200,000	180,106	-	-	-	380,106

a And street lines.*b* Bonds.*c* Furniture and fixtures.*d* And guaranty and renovation.*e* Plant.*f* Dividend payable.*g* Franchises.*h* Street lines and wires.*i* Including bonds.*j* One hundred shares Parkhill Manufacturing Company stock.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Peabody-Whitney Company,	1893. Jan. 30,	1893 Jan. 24,	\$40,000	-	-	-	-	\$21,103
Pearl Street Association, The,	Jan. 4,	1892. Dec. 31,	30,000	\$67,100	\$29,100	\$38,000	-	4,714
Pearson Cordage Company,	Jan. 17,	1893. Jan. 16,	500,000	173,000	-	-	\$327,000	362,026
Pease Machine Tool Company,	July 8,	June 13,	100,000	-	-	-	27,230	4,770
Peck and Whipple Company,	June 23,	1892. Dec. 21,	50,000	-	-	-	6,337	31,209
Peet Valve Company,	Aug. 30,	1893. May 31,	150,000	-	-	-	14,000	24,461
Pelree and Winn Company,	May 19,	a Apr. 17,	30,000	10,500	with	R. E.	4,700	21,826
Pemberton Company,	Aug. 4,	July 25,	450,000	501,938	with	real estate		176,646
People's Co-operative Association,	Mar. 16,	a Feb. 27,	1,035	-	-	-	-	474
People's Ice Company,	June 30,	Apr. 10,	100,000	-	-	-	-	1,940
People's Line, The,	Oct. 18,	1892. June 8,	10,000	-	-	-	-	-
People's Store Company, The,	May 11,	1893. Mar. 13,	17,000	12,000	with	R. E.	-	1,358
Pepperell Card and Paper Company, The,	July 1,	Jan. 16,	75,000	26,264	with	R. E.	46,265	34,606
Pettee Machine Works,	June 26,	June 7,	200,000	64,774	with	R. E.	129,648	177,546
Phelps Publishing Company,	Nov. 2,	Oct. 28,	100,000	59,000	-	-	45,000	50,669
Phenix Plate Company, The,	May 9,	May 8,	35,000	17,000	-	-	1,000	10,662
Phillips Manufacturing Company, The,	May 6,	Mar. 31,	25,000	-	-	-	1,200	44,035
Phoenix Hall Association,	Feb. 7,	Jan. 14,	10,000	10,000	1,000	9,000	-	800
Phoenix Manufacturing Corporation,	July 11,	June 26,	52,000	17,000	5,000	12,000	4,000	12,955
Phoenix Rattan Company, The,	May 15,	May 1,	5,000	-	-	-	2,031	5,106
Pierce and Bushnell Manufacturing Company,	Apr. 5,	Mar. 6,	30,000	7,000	with	R. E.	b 1,960	21,755
Pierce Manufacturing Corporation,	Mar. 17,	Feb. 21,	600,000	185,638	12,268	173,370	282,704	34,909
Pigeon Hill Granite Company,	Aug. 25,	Feb. 28,	30,000	21,140	-	7,000	11,500	22,156

a Adjourned.

b And tools.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$65,197	-	-	-	\$86,300	\$40,000	\$46,037	-	-	\$263	\$86,300
-	-	-	-	71,914	30,000	22,500	-	\$19,314	-	71,814
27,906	-	-	-	890,022	500,000	390,022	-	-	-	890,022
3,000	-	-	\$94,768	129,768	100,000	29,768	-	-	-	129,768
28,225	-	a \$97	11,060	76,928	50,000	26,928	-	-	-	76,928
89,587	-	b 4,650	133,744	216,442	150,000	66,442	-	-	-	216,442
14,701	-	-	-	51,727	30,000	18,908	-	2,819	-	51,727
284,916	-	-	-	903,500	450,000	471,468	-	42,032	with Bal P. & L.	963,500
c 1,410	-	{ d 60 e 150 }	-	2,094	1,035	787	-	272	-	2,094
-	-	-	102,148	104,088	100,000	4,088	-	-	-	104,088
-	-	-	-	-	f 10,000	-	-	-	-	10,000
5,967	-	-	-	19,325	17,000	-	-	510	1,815	19,325
42,737	-	671	29,647	179,192	70,000	108,392	-	-	-	179,192
71,609	-	33,100	-	476,577	200,000	{ g 144,450 h 104,777 }	-	27,350	-	476,577
33,663	-	100,806	-	289,258	100,000	{ i 100,000 j 77,984 }	-	11,274	-	289,258
11,921	-	-	-	40,603	35,000	5,603	-	-	-	40,603
20,439	-	-	-	65,674	25,000	17,313	-	11,361	12,000	65,674
-	-	-	-	10,800	10,000	-	-	800	-	10,800
27,256	-	-	1,515	62,726	40,925	21,801	-	-	-	62,726
4,396	-	85	-	11,620	5,000	3,310	-	3,310	-	11,620
12,027	-	{ j 14,000 k 2,026 }	2,346	61,112	30,000	{ 22,500 l 7,000 }	-	-	1,612	61,112
106,534	-	2,040	-	611,825	568,825	45,000	-	-	-	611,825
8,765	-	38,777	-	104,318	30,000	12,149	-	-	62,169	104,318

a Insurance.

b Patterns.

c And fixtures.

d Twelve shares stock.

e Reserve fund.

f Not any value.

g Cash borrowed.

h Accounts and notes.

i Bonds.

j Permanent plant.

k Improvement account.

l On real estate.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Pilgrim Fathers Hall Association,	1893. May 20,	1893 Jan. 4,	\$15,000	\$40,830	with	R. E.	-	\$850
Pittsfield Coal Gas Company,	Sept. 14,	Aug. 1,	62,500	30,651	\$7,000	\$23,651	\$62,849	22,703
Pittsfield Electric Company (for 1892),	Feb. 15,	1892. July 20,	100,000	-	-	40,754	124,097	5,557
Pittsfield Electric Company,	Nov. 15,	1893. July 19,	100,000	40,846	with	R. E.	139,618	5,430
Pittsfield Manufacturing Company, The,	Feb. 23,	Feb. 1,	15,000	-	-	-	27,500	10,675
Pittsfield Shoe Company,	June 28,	Jan. 9,	25,000	-	-	-	7,281	20,976
Pittsfield Steam Power Company, The,	Sept. 25,	July 26,	20,000	18,500	with	R. E.	1,500	3,171
Pittsfield Transportation Company,	June 5,	May 10,	9,000	23,000	8,000	15,000	-	597
Plymouth Cordage Company,	Dec. 7,	Sept. 26,	500,000	268,118	12,568	255,550	351,729	1,717,701
Plymouth County Co-operative Creamery Company,	Apr. 11,	Apr. 3,	3,000	2,300	100	2,200	700	-
Plymouth Electric Light Company,	June 13,	Jan. 3,	40,000	14,472	2,464	12,008	114,092	3,290
Plymouth Foundry Company,	Mar. 29,	Feb. 6,	50,000	5,000	with	R. E.	1,000	45,342
Plymouth Gas Light Company,	Sept. 15,	July 12,	40,000	8,350	1,000	7,350	16,484	3,290
Plymouth Mills,	Oct. 5,	July 26,	69,000	14,000	-	-	15,000	35,235
Plymouth Rock Boot and Shoe Company, The,	Feb. 27,	1891. Oct. 17,	25,000	-	-	-	-	-
Plymouth Woollen and Cotton Factory, The,	July 12,	1893. June 1,	50,000	10,000	with	R. E.	10,000	11,574
Pocasset Manufacturing Company, The,	Feb. 25,	Feb. 23,	800,000	315,960	152,960	163,000	285,540	67,972
Point of Pines Company,	May 11,	Jan. 5,	150,000	97,800	36,500	61,300	1,000	11
Pomeroy Mining Company,	July 28,	July 5,	5,000	-	-	3,000	12,000	1,071
Pond Desk Company,	May 15,	May 10,	5,200	-	-	-	2,000	10,971
Pope's Island Manufacturing Corporation,	Mar. 24,	1892. Dec. 2,	65,000	12,402	8,090	4,402	11,203	2,135
Post Printing Company,	June 16,	1893. a Jan. 27,	11,000	-	-	-	b 10,460	1,738
Post Publishing Company,	Nov. 23,	a Sept. 30,	300,900	-	-	-	41,000	34,730

a Adjourned.

b And type.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	a \$3,937	-	\$45,617	b 14,474 } \$ 25,000 d 6,000 }	-	-	\$143	-	\$45,617
-	-	-	-	116,203	62,500	500	-	13,203	\$40,000	116,203
-	-	9,513	-	180,521	100,000	66,616	-	8,905	5,000	180,521
-	-	9,864	-	195,758	100,000	77,059	\$5,911	7,788	5,000	195,758
\$15,534	-	-	-	53,709	15,000	16,796	-	15,856	6,057	53,709
30,894	-	7,017	\$18,399	84,367	25,000	59,367	-	-	-	84,367
-	-	-	6,007	29,178	20,000	9,178	-	-	-	29,178
-	-	-	-	23,597	9,000	14,000	-	597	-	23,597
302,647	-	e 1,693	-	2,641,888	500,000	1,421,555	-	720,333	-	2,641,888
-	-	-	-	3,000	2,550	650	-	-	-	3,200
-	f \$8,000	-	-	139,854	40,000 } 68,830 g 30,000 }	-	-	1,024	-	139,854
24,971	-	h 1,000	-	80,313	50,000	9,000	21,313	-	-	80,313
600	-	16,650	-	45,374	40,000	1,500	-	2,358	1,516	45,374
18,799	-	-	-	83,034	60,000	-	-	14,034	-	83,034
-	-	-	28,400	28,400	20,400	8,000	-	-	-	28,400
7,917	-	2,085	21,462	63,038	50,000	13,038	-	-	-	63,038
174,528	-	-	-	844,000	800,000	44,000	-	-	-	844,000
-	-	2,000	130,506	221,316	160,000	71,316	-	-	-	221,316
5,063	-	-	29,230	50,384	5,000	45,384	-	-	-	50,384
16,118	-	-	-	29,089	5,200	5,682	-	-	-	10,882
7,504	40,000	-	-	73,247	51,950	19,278	-	2,019	-	73,247
-	-	1,750	6,959	20,957	11,000	9,957	-	-	-	20,957
6,000	-	5,000	234,846	321,576	242,200 } 12,376 i 67,000 }	-	-	-	-	321,576

a Furniture and fixtures.

b \$14.00 of this amount represent two shares not fully paid up.

c Mortgage.

d Bills payable.

e Suspense.

f Franchisee.

g Bonds.

h Patterns.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Potomaska Mills Corporation,	1893. July 28,	1893 June 29,	\$1,200,000	\$454,923	with	R. E.	\$642,578	\$167,819	
Potter Drug and Chemical Corporation,	May 2,	Feb. 3,	200,000	39,600	\$16,600	\$23,000	7,000	242,586	
Powell Planer Company, The,	Jan. 31,	Jan. 25,	10,000	-	-	-	7,500	19,500	
Powow Hill Water Company,	Mar. 28,	Jan. 3,	40,000	8,000	with	R. E.	15,000	219	
Prang Educational Company, The,	June 30,	Mar. 28,	100,000	-	-	-	-	70,507	
Pranker Manufacturing Company,	Mar. 22,	Feb. 17,	60,000	-	-	-	19,323	4,140	
Presbrey Stove Lining Company,	May 17,	May 10,	28,000	18,200	-	-	5,000	21,626	
Progressive Co-operative Association,	May 13,	Jan. 26,	5,000	-	-	-	-	11,333	
Prospect Worsted Mills,	May 1,	Mar. 13,	150,000	65,000	with	R. E.	65,000	80,238	
Prout Brothers' Granite Company,	Apr. 15,	Mar. 7,	20,000	9,761	8,500	1,261	5,703	2,887	
Prouty Wire Company,	Aug. 9,	July 11,	20,000	14,822	6,106	8,716	4,110	9,239	
Purdian Manufacturing Company,	July 20,	July 11,	26,000	-	-	-	-	274	
Putnam and Sprague Company,	Jan. 20,	Jan. 4,	40,000	-	-	-	-	21,107	
Putnam Machine Company,	June 7,	a Apr. 19,	160,000	100,675	with	R. E.	145,731	50,679	
Putnam Nail Company, The,	Feb. 8,	Jan. 11,	300,000	120,874	-	-	170,000	38,470	
Quaboag Steamboat Company, The,	Dec. 26,	b Jan. 7,	5,100	-	-	-	-	-	
Quincy Electric Light and Power Company, The,	Aug. 15,	June 28,	100,000	9,588	with	R. E.	107,403	3,473	
Quincy Market Cold Storage Company,	Sept. 19,	Apr. 25,	500,000	415,400	120,400	295,000	50,000	50,333	
Quincy Water Company,	Nov. 4,	a Oct. 5,	250,000	-	-	-	-	-	
Quinsigamond Lake Steamboat Company, The (for 1892),	June 15,	1892. Oct. 31,	7,000	-	-	-	c 7,000	-	
Quinsigamond Lake Steamboat Company,	Dec. 4,	1893. Oct. 31,	7,000	-	-	-	c 7,000	-	
R. H. Smith Manufacturing Company, The,	Nov. 4,	d Sept. 20,	20,000	-	-	-	12,650	3,091	

a Adjourned.
c Three steamboats.

b Should have been held.
d Adjourned; statement made up July 1, 1893.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$739,654	-	\$2,851	-	\$2,007,325	\$2,000,000	\$543,033 <i>a</i> 36,000	-	\$228,292	-	\$2,007,325
91,096	-	65,482	-	446,064	200,000	246,064	-	-	-	446,064
12,289	-	203	-	39,498	10,000	29,498	-	-	-	39,498
-	-	<i>b</i> 88,981	-	112,200	40,000	<i>c</i> 40,000 <i>d</i> 500	-	31,700	-	112,200
80,929	-	<i>e</i> 74,116 4,585	-	230,497	100,000	127,284	-	3,263	-	230,497
252,095	-	-	-	275,458	60,000	<i>f</i> 201,817	<i>g</i> \$4,388	9,253	-	275,458
28,299	-	1,500	-	74,625	28,000	14,743	31,882	-	-	74,625
<i>h</i> 3,839	-	-	-	15,172	4,965	5,573	-	2,941	\$1,693	15,172
51,247	-	-	-	260,505	150,000	77,428	-	9,000	24,077	260,505
-	-	600	\$3,163	22,114	20,000	2,114	-	-	-	22,114
2,526	-	2,767	-	33,514	20,000	8,465	<i>g</i> 2,138	2,911	-	33,514
7,500	\$13,000	-	5,226	26,000	26,000	-	-	-	-	26,000
21,768	-	-	-	42,875	40,000	-	-	2,875	-	42,875
287,150	-	502	-	593,737	160,000	115,028	-	318,709	-	593,737
241,018	-	-	-	570,362	300,000	143,636	126,726	-	-	570,362
-	-	<i>i</i> 5,100	-	5,100	5,100	-	-	-	-	5,100
1,990	-	-	-	122,424	89,700	26,255	-	6,469	-	122,424
-	-	-	-	524,933	500,000	190,000	-	-	-	690,000
-	-	-	-	<i>j</i>	250,000	-	-	-	-	250,000
-	-	-	-	7,000	7,000	-	-	-	-	7,000
-	-	-	-	7,000	7,000	-	-	-	-	7,000
10,056	-	-	-	26,397	20,000	8,480	-	2,917	-	26,397

a Unpaid dividend.*b* Pipes, hydrants, etc.*c* Bonds.*d* Bills payable.*e* Publishing plant.*f* Including advances on goods.*g* Surplus.*h* And fixtures.*i* Steamboats, boats, drawbridges, etc.*j* Award against city of Quincy.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Randolph Power Company, The, . . .	1893. Mar. 24,	1893. Jan. 16,	\$5,800	\$5,800	\$600	\$5,200	\$1,900	\$857
Rays Woollen Company,	Feb. 26,	Jan. 28,	300,000	200,000 64,231	with	real	estate	286,656
Reading Electric Light and Power Company,	Apr. 20,	Feb. 14,	22,000	-	-	33,444	7,650	866
Reading Lyceum Hall Association, . .	May 11,	May 1,	25,000	15,900	4,000	11,900	-	-
Reading Rubber Manufacturing Company, . .	Nov. 3,	Sept. 19,	100,000	-	-	-	72,255	3,388
Reading Water Company,	Feb. 2,	1892. Sept. 8,	4,000	-	250	-	250	50
Real Estate and Building Company, . . .	Mar. 31,	1893. Jan. 16,	200,100	96,550	-	-	-	32,314
Real Estate Exchange and Auction Board, The,	Apr. 10,	Mar. 1,	10,000	-	-	-	-	4,499
Real Estate Improvement Company of Haverhill,	June 14,	a June 12,	90,000	135,000	30,000	105,000	-	2,375
Reed and Barton Corporation,	Aug. 25,	a May 27,	600,000	150,000	-	-	75,000	357,905
Register Co-operative Printing Company, . .	Mar. 7,	a Feb. 7,	3,000	-	-	-	2,000	-
Renfrew Manufacturing Company,	June 3,	Apr. 4,	1,200,000	404,958 644,941	with	R. E.	728,810	207,795 c 20,625 d 350,000
Republican Company, The,	Feb. 1,	Jan. 30,	30,000	110,000	50,000	60,000	20,000	23,461
Revere Copper Company,	July 26,	a Apr. 25,	300,000	100,000	with	real	estate	77,819
Revere House, Proprietors of the, . . .	Mar. 13,	Mar. 7,	160,000	227,500	with	R. E.	-	4,332
Revere Rubber Company,	Jan. 23,	Jan. 18,	1,000,000	330,931	with	R. E.	363,409	474,951
Revere Water Company,	Mar. 31,	Feb. 8,	125,000	33,050	25,050	8,000	a 241,124	4,772
Reversible Collar Company,	Feb. 8,	Jan. 17,	250,000	50,000	with	R. E.	80,000	37,256
Rice and Griffin Manufacturing Company, . .	Feb. 28,	Feb. 4,	55,000	50,000	with	R. E.	18,540	26,677
Rice and Lockwood Lumber Company, . .	Mar. 3,	a Feb. 28,	25,000	-	-	-	-	99,996
Rice Kendall Company, The,	Dec. 14,	Nov. 22,	150,000	-	-	-	-	207,823
Richard Borden Manufacturing Company, . .	Nov. 20,	Nov. 14,	800,000	f 106,271 g 283,940	with	R. E.	700,468	70,224

a Adjourned. b Construction of No. 5 mill.

f Tenement and land outside mill lot.

c Stocks. d Bond, trustees.

g Mill lot and buildings.

e Pipes, etc.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	-	\$8,557	\$5,600	\$1,000	-	\$1,507	\$450	\$8,557
\$205,186	-	-	-	756,273	300,000	224,561	-	181,712	50,000	756,273
-	-	-	\$84	42,044	12,100	29,944	-	-	-	42,044
-	-	-	-	15,900	13,480	400	-	2,120	-	15,900
50,035	-	\$154	3,849	129,681	100,000	29,681	-	-	-	129,681
-	-	-	3,450	4,000	4,000	-	-	-	-	4,000
-	-	100	71,136	200,100	200,100	-	-	-	-	200,100
-	-	a 3,240	2,261	10,000	10,000	-	-	-	-	10,000
-	-	-	56,525	193,900	90,000	103,900	-	-	-	193,900
483,708	-	32,121	-	1,098,734	600,000	498,734	-	-	-	1,098,734
-	-	1,000	-	3,000	3,000	-	-	-	-	3,000
203,008	-	-	-	1,960,137	1,200,000	584,636	-	-	175,501	1,960,137
1,384	-	9,033	-	163,878	30,000	100,839	-	33,039	-	163,878
195,563	-	-	-	373,372	300,000	65,000	-	8,372	-	373,372
-	-	21,384	-	253,236	160,000	2,000	-	91,236	-	253,236
1,153,870	\$8,673	-	-	2,831,834	1,000,000	894,000	-	437,834	-	2,831,834
-	-	-	65,769	344,715	125,000	{ <div> 200,000 b 14,100 c 5,615 </div>	-	-	-	344,715
106,823	80,000	15,500	-	319,679	250,000		-	17,247	-	319,679
25,838	-	-	-	121,055	55,000	48,508	-	17,547	-	121,055
53,834	-	105	-	153,935	25,000	113,937	-	5,098	10,000	153,935
67,000	-	-	-	274,623	150,000	119,342	-	-	5,281	274,623
132,441	-	-	-	1,273,344	800,000	124,916	-	348,428	-	1,273,344

a Plant (cost).

b Bonds.

c Notes.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Richardson Manufacturing Company, . . .	1893. Jan. 11,	1893. Jan. 4,	\$100,000	-	-	\$213	\$5,813	\$251,430
Richmond Iron Works,	July 11,	July 5,	54,000	\$106,000	-	-	18,000	47,677
Ridgway Furnace Company, . . .	Mar. 4,	Jan. 10,	20,000	-	-	-	-	14,031
Ripley Howland Manufacturing Company, .	Mar. 23,	Feb. 15,	108,000	-	-	-	7,250	69,160
Riverbank Improvement Company, . . .	May 24,	May 8,	1,500,000	-	\$1,270,083	-	-	14,147
Riverside Co-operative Association of Maynard, The, . . .	Mar. 6,	Feb. 6,	15,000	13,745	1,000	12,745	-	3,238
Riverside Manufacturing Company, . . .	Sept. 6,	Feb. 27,	100,000	-	500	-	-	18
Riverside Paper Company, . . .	Jan. 31,	Jan. 30,	500,000	289,507	with	real	estate	230,589
Riverside Water Company, . . .	May 15,	May 10,	10,000	-	2,500	-	3,000	-
Robbins Anchor Tripper Company, The, . . .	Feb. 23,	Feb. 4,	5,000	-	-	-	-	144
Roberts Iron Works Company, . . .	Mar. 14,	Jan. 20,	40,000	-	-	-	21,707	34,145
Robeson Mills, . . .	Nov. 8,	Oct. 30,	280,000	95,162	36,000	59,162	172,364	4,047
Robinson Iron Company,	Feb. 23,	Feb. 2,	70,000	-	20,000	-	20,000	27,094
Rockland Company, . . .	Aug. 31,	Aug. 4,	50,000	-	-	-	8,000	131,504
Rockland Hotel Company, The, . . .	Apr. 5,	Jan. 4,	85,000	153,580	with	R. E.	-	720
Rockport Granite Company of Massachusetts,	Mar. 17,	Feb. 27,	200,000	79,400	71,400	8,000	-	102,809
Rocky Meadow Company, . . .	Feb. 27,	Feb. 17,	25,800	16,400	15,000	1,400	-	3
Rodney Hunt Machine Company, . . .	July 6,	Jan. 3,	75,000	-	35,500	-	40,200	116,909
Roland T. Oakes Company, The, . . .	Jan. 10,	Jan. 2,	8,000	-	-	-	-	5,451
Rotch Spinning Corporation, . . .	Dec. 9,	Nov. 1,	750,000	330,806	5,000	325,806	385,121	65,335
Rotch's Wharf Company,	Feb. 25,	Feb. 4,	20,000	20,000	-	-	-	1,056
Roxbury Carpet Company, . . .	Aug. 9,	July 8,	43,400	208,500	with	R. E.	40,656	710,528
Roxbury Central Wharf,	July 26,	May 11,	350,000	323,202	with	R. E.	-	2,198
Roxbury Gas Light Company, . . .	Mar. 10,	Feb. 6,	600,000	832,476	with	real	estate	116,906

a Adjourned.

b Debts receivable subject to discount for cash.

c Should have been.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserve.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$107,886	-	\$1,659	-	\$367,001	\$100,000	\$26,904	-	\$240,097	with bal. P. & L.	\$367,001
99,558	-	-	\$14,531	285,766	54,000	231,766	-	-	-	285,766
5,195	\$4,000	7,007	-	30,233	20,000	9,984	-	249	-	30,233
35,175	-	10,960	-	172,554	106,000	12,527	-	-	\$52,027	172,554
-	-	a 50,678	-	1,334,913	1,333,000	-	-	b 1,913	-	1,334,913
10,479	-	143	-	27,625	12,460	10,737	-	987	3,441	27,625
-	-	-	-	518	14,722	-	-	-	-	14,722
70,877	-	-	-	590,673	478,700	71,098	-	40,875	with bal. P. & L.	590,673
-	-	-	4,500	10,000	10,000	-	-	-	-	10,000
72	5,000	-	-	5,216	5,000	-	-	216	-	5,216
29,127	-	851	-	85,830	40,000	28,037	-	17,793	-	85,830
83,509	-	3,000	-	358,082	260,000	85,500	-	12,582	-	358,082
13,170	-	-	-	80,264	70,000	376	-	9,888	-	80,264
46,435	-	464	-	186,703	50,000	91,322	-	-	c 45,381	186,703
-	-	d 19,478	2,972	176,730	85,000	e 85,000 6,730	-	-	-	176,730
39,879	-	14,750	-	236,838	200,000	24,404	-	12,434	-	236,838
-	-	-	9,475	25,818	25,600	218	-	-	-	25,818
36,336	-	-	-	228,905	75,000	153,905	-	-	-	228,905
7,107	-	f 455	-	13,013	8,000	4,242	-	771	-	13,013
96,166	-	-	-	877,428	g 25,615 500,000	271,923	-	79,890	-	877,428
-	-	-	-	21,036	20,000	-	-	1,036	-	21,036
175,889	-	6,589	-	1,142,472	43,400	37,360	-	1,061,712	-	1,142,472
-	-	-	-	325,400	275,400	50,000	-	-	-	325,400
11,494	50,000	-	-	1,010,876	600,000	11,074	-	399,802	-	1,010,876

a Expense account.

b Income.

c And discount on debts receivable.

d Equipment.

e Bonds.

f Furniture and tools.

g New stock.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Roxbury Stone Company, The, . . .	1893. June 23,	1893. June 21,	\$5,000	-	-	-	\$7,000	-
Royce Laundry Company, The, . . .	July 21,	Mar. 2,	15,000	-	-	-	7,357	\$5,766
Rubber Footwear Company, The, . . .	May 2,	Apr. 5,	5,000	-	-	-	-	5,000
Ruddy Thread Company, The, . . .	Aug 9,	July 12,	30,000	-	-	-	5,000	26,676
Russell Mills, . . .	July 12,	May 3,	125,000	\$21,377	with	R. E.	103,623	19,236
Russell Paper Company,	Sept. 11,	July 29,	200,000	146,000	\$21,000	\$125,000	104,000	149,037
Russia Cement Company,	Mar. 13,	a Feb. 23,	100,000	52,000	4,000	48,000	39,700	29,231
Rust and Richardson Drug Company, . . .	Apr. 11,	Apr. 4,	50,000	-	-	-	-	37,961
Rutland Co-operative Creamery Association, The, . . .	Apr. 5,	Feb. 24,	2,000	2,200	600	1,600	800	1,101
S. A. Stewart Company,	May 5,	1892. Nov. 14,	100,000	-	-	b 18,250	with b'ld'gs	22,170
S. A. Woods Machine Company, . . .	June 16,	1893. Feb. 13,	300,000	43,450	10,663	32,787	50,893	137,235
S. H. Howe Shoe Company, The, . . .	Nov. 28,	Nov. 6,	200,000	57,800	11,000	46,800	57,200	167,882
S. K. Edwards Hall Company, . . .	Feb. 6,	Jan. 3,	8,000	26,579	with	R. E.	-	1,166
S. M. Howes Company, The, . . .	Mar. 11,	Feb. 25,	24,000	-	-	-	-	26,962
S. N. & C. Russell Manufacturing Company, . . .	June 13,	May 17,	100,000	44,827	14,827	30,000	30,000	115,000
S. Worthington Paper Company, . . .	May 15,	Apr. 27,	20,000	-	-	-	-	37,990
Sagamore Manufacturing Company, . . .	Nov. 16,	Oct. 25,	900,000	337,000	40,000	297,000	653,308	45,965
Salem and South Danvers Oil Company, . . .	Jan. 24,	Jan. 18,	48,000	6,900	3,600	3,300	2,700	23,735
Salem Building Association, The, . . .	July 31,	Jan. 11,	c 45,000	47,686	3,215	44,471	5,696	831
Salem Electric Lighting Company, The, . . .	Mar. 17,	Jan. 18,	175,000	46,000	-	-	d 226,408	13,209
Salem Gas Light Company, . . .	Mar. 2,	Feb. 13,	300,000	152,883	with	R. E.	175,000	20,937
Salem Lead Company, . . .	Feb. 14,	Jan. 16,	5,000	-	-	-	-	5,000
Salem Mechanic Hall Corporation, . . .	Jan. 30,	Jan. 5,	49,000	27,000	-	-	-	5,392

a Adjourned.

c \$30,000 common, \$15,000 preferred.

b And plant.

d Construction accounts.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	-	\$7,000	\$5,000	-	-	\$2,000	-	\$7,000
\$7,643	-	-	-	20,766	15,000	\$3,471	-	2,296	-	20,766
-	-	-	-	5,000	5,000	-	-	-	-	5,000
18,787	-	\$3,819	-	54,282	30,000	14,416	-	9,866	-	54,282
49,208	-	6,959	-	200,368	125,000	54,300	-	21,068	-	200,368
199,476	-	62,148	-	660,961	200,000	398,645	-	62,016	-	660,661
54,636	-	-	\$7,276	182,843	100,000	82,843	-	-	-	182,843
63,714	-	-	-	101,675	50,000	46,216	-	5,459	-	101,675
-	-	-	-	4,101	2,000	1,971	\$130	-	-	4,101
80,232	\$1,500	-	-	122,152	100,000	19,787	-	2,365	-	122,152
147,943	5,000	18,389	-	402,910	300,000	18,199	a 15,000	62,937	\$6,774	402,910
203,815	-	-	-	486,497	200,000	211,341	-	60,156	15,000	486,497
-	-	-	-	27,745	8,000	16,000	-	3,745	-	27,745
21,430	-	-	-	48,392	24,000	20,372	-	4,020	-	48,392
105,395	-	10,660	-	305,882	100,000	177,589	-	26,422	1,871	305,882
21,614	-	1,621	-	61,215	20,000	37,566	-	3,649	-	61,215
172,809	-	-	-	1,214,090	900,000	19,032	b 205,048	-	-	1,214,080
20,234	-	1,664	4,813	60,064	48,000	12,064	-	-	-	60,064
-	-	41	1,373	55,647	27,400	28,247	-	-	-	55,647
5,993	-	c 2,000	-	293,610	175,000	d 95,000 4,908	-	18,702	-	293,610
6,348	-	1,153	-	356,341	200,000	4,883	-	51,456	-	356,341
-	-	-	-	5,000	5,000	-	-	-	-	5,000
-	-	-	17,871	50,763	40,000	1,763	-	-	-	50,763

a For contingent fund.

c Sinking fund account—Bonds.

b Surplus.

d Bonds and notes.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Salem Waste Company, The,	1893. Dec. 20,	1893. Jan. 1,	\$5,000	-	-	\$150	\$1,691	\$355
Sallsbury Beach Plank Road Company, . . .	June 13,	May 6,	10,000	\$500	\$300	200	-	63
Samson Cordage Works,	Aug. 16,	July 19,	120,000	36,378	with	R. E.	56,017	21,972
Samuel Ward Company,	July 31,	June 21,	60,000	-	-	-	4,600	44,159
Samuel Winslow Skate Manufacturing Company, The, . . .	May 18,	^a May 9,	50,000	25,000	8,338	16,662	24,842	83,250
Sanders Building Corporation, The,	July 1,	Jan. 16,	80,000	80,000	with	real	estate	3,333
Sanford Sawtelle Company,	July 17,	June 17,	10,000	-	-	-	-	3,888
Sanford Spinning Company,	May 31,	May 3,	400,000	381,821	with	real	estate	24,778
Sanford Whip Company,	Apr. 24,	Jan. 3,	110,000	20,896	with	R. E.	14,950	94,096
Sanitary Manufacturing Company, The, . . .	Dec. 11,	Sept. 14,	5,000	-	-	-	-	-
Saunders Cotton Mills,	June 26,	May 9,	175,000	80,000	10,000	70,000	50,000	19,042
Sawyer Leather Machinery Company, The, . . .	Feb. 13,	Feb. 7,	10,000	-	-	-	1,000	5,261
Sawyer Spindle Company,	Apr. 25,	Apr. 22,	200,000	-	-	-	3,596	47,356
Saxonville Mills,	Aug. 9,	July 8,	85,600	260,260	with	R. E.	132,183	304,695
Scandinavian Co-operative Drug Company, . .	Apr. 3,	Feb. 18,	3,000	-	-	-	-	671
Scandinavian Co-operative Grocery Union, .	Mar. 18,	Feb. 18,	4,000	-	150	-	-	7,451
Scandinavian Co-operative Mercantile Company, The, . . .	Mar. 13,	Jan. 17,	10,000	-	-	-	-	12,625
Seaconnet Mills,	Nov. 23,	Nov. 2,	400,000	130,516	10,000	120,516	272,457	15,816
Security Associates, The,	July 29,	Jan. 11,	100,000	-	-	-	-	{ 67,475 b 88,191 c 8,000 }
Security Safe Deposit Company,	Feb. 6,	Jan. 12,	200,000	-	-	d 175,000	-	
Sewell and Day Cordage Company,	Aug. 7,	Feb. 20,	600,000	455,097	-	-	262,671	177,304
Sewing Machine Supplies Company, The, . . .	July 20,	July 11,	50,000	-	-	-	-	32,771
Seymour, Knapp-Warren Company, The, . . .	June 20,	May 11,	15,000	-	-	-	3,779	7,773
Shady Hill Nursery Company,	May 17,	Feb. 7,	75,000	9,500	with	R. E.	-	6,200

^a Adjourned.^b Doubtful claims.^c Securities.^d Lease of buildings and vaults.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	\$5,325	\$7,521	\$5,000	\$2,521	-	-	-	\$7,521
-	-	a \$2,400	7,087	10,000	10,000	-	-	-	-	10,000
\$38,544	\$2,450	1,278	-	156,639	120,000	34,973	-	\$1,666	-	156,639
697,027	-	-	-	145,816	60,000	85,816	-	-	-	145,816
35,000	-	-	-	168,122	50,000	70,695	-	47,427	-	168,122
-	-	c 335	-	83,718	80,000	2,424	-	1,294	-	83,718
17,570	-	1,731	-	23,189	10,000	12,548	-	215	\$426	23,189
139,825	-	-	-	546,424	400,000	142,948	-	3,476	-	546,424
46,013	1,716	d 10,803 10,000	-	198,473	110,000	66,475	-	21,998	-	198,473
-	-	-	-	-	5,000	-	-	-	-	5,000
67,461	-	-	36,977	253,480	175,000	78,480	-	-	-	253,480
1,370	3,800	-	-	11,431	10,000	-	-	1,431	-	11,431
10,188	110,000	-	73,979	245,119	200,000	45,119	-	-	-	245,119
367,826	-	37,931	-	1,102,895	85,600	33,000	-	984,295	-	1,102,895
2,511	-	c 1,904	-	5,086	3,000	213	-	1,873	-	5,086
4,511	-	1,015	-	13,127	4,000	7,193	\$168	1,766	-	13,127
5,582	-	-	-	18,207	6,890	9,243	796	1,278	-	18,207
146,309	-	-	-	565,098	400,000	134,212	-	30,886	-	565,098
-	-	-	-	163,666	100,000	61,464	-	e 2,202	-	163,666
25,000	-	-	-	200,000	200,000	-	-	-	-	200,000
512,147	-	-	-	1,407,219	600,000	554,327	-	152,892	100,000	1,407,219
44,036	-	g 13,000 h 17,500	-	107,307	50,000	45,447	-	6,860	5,000	107,307
6,102	-	-	1,862	19,516	15,000	4,516	-	-	-	19,516
72,919	-	-	-	88,619	75,000	12,096	-	1,523	-	88,619

a Plank on road.

b And fixtures.

c Fixtures.

d S. W. Co., stock held in trust.

e Surplus.

f Railroad bonds.

g Stock.

h Branches.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Delta Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Shapleigh Coffee Company,	1893. Feb. 23,	1893. Jan. 28,	\$75,000	-	-	-	\$14,015	\$47,500	
Sharon Water Company,	June 5,	a May 31,	20,000	-	-	\$1,055	b 53,242	1,000	
Shaw Leather Company, The,	May 2,	Mar. 6,	150,000	\$40,000	with	R. E.	10,000	64,000	
Shaw Stocking Company,	June 9,	May 15,	360,000	97,725	\$23,648	74,077	155,235	96,700	
Shelley Manufacturing Company,	June 19,	June 3,	16,000	-	-	-	21,225	8,655	
Shove Mills,	Feb. 25,	Feb. 1,	550,000	236,936	with	R. E.	417,984	36,512	
Shreve, Crump and Low Company,	May 26,	Apr. 10,	300,000	-	-	60,000	8,000	179,420	
Sigsbee Manufacturing Company, The,	June 9,	May 1,	10,000	-	-	-	1,082	2,086	
Silver Lake Company,	Mar. 17,	Jan. 18,	75,000	80,000	with	R. E.	20,000	70,604	
Simonds Manufacturing Company,	Sept. 26,	Sept. 4,	150,000	187,271	with	R. E.	3,547	138,395	
Simonds Rolling-Machine Company,	Oct. 28,	Oct. 9,	500,900	34,000	with	R. E.	94,705	73,872	
Simpson's Patent Dry Dock Company,	Jan. 25,	Jan. 17,	350,000	190,000	60,000	c 130,000	7,500	14,560	
Singapore Rattan Company, The,	July 29,	Feb. 4,	42,000	6,000	1,000	5,000	3,000	100	
Singletary Co operative Creamery Association, The,	Nov. 6,	Oct. 2,	3,500	-	-	2,000	1,500	-	
Skillings, Whitneys and Barnes Lumber Company,	July 12,	May 17,	1,000,000	102,019	69,519	32,500	18,000	996,510	
Slade Mills,	Mar. 4,	Jan. 31,	550,000	243,935	75,637	168,298	442,718	46,806	
Slater Woollen Company,	July 31,	Feb. 14,	500,000	125,000	40,000	85,000	101,000	473,641	
Smith American Organ and Piano Company,	Apr. 21,	Jan. 25,	200,000	3,000	with	R. E.	-	92,152	
Smith and Anthony Stove Company,	May 29,	Feb. 1,	250,000	30,000	-	-	13,500	218,900	
Smith and Dove Manufacturing Company,	Oct. 5,	Sept. 15,	500,000	133,335	with	R. E.	85,638	90,000	
Smith and White Manufacturing Company,	Dec. 30,	Dec. 19,	20,000	-	-	-	15,445	17,291	
Smith Carlton Iron Co.,	Apr. 19,	Jan. 18,	100,000	73,596	-	-	17,884	114,832	
Smith-Foster Shoe Company,	Feb. 4,	Jan. 31,	12,000	-	-	-	7,200	19,390	

a Adjourned.

b Pipes laid and easements.

c And docks.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$51,085	-	\$10,162	-	\$122,818	\$75,000	\$41,459	a \$3,750	-	\$2,609	\$122,818
-	-	-	-	55,383	20,000	25,800	-	\$9,583	-	55,383
164,258	-	-	-	278,664	150,000	120,383	-	8,281	-	278,664
125,010	\$10,000	3,480	-	488,155	360,000	25,339	-	36,000	66,816	488,155
14,964	-	-	-	44,274	16,000	26,373	-	1,901	-	44,274
214,406	-	-	-	905,645	550,000	241,500	-	114,145	-	905,645
447,132	-	18,758	-	712,932	300,000	364,775	-	33,157	15,000	712,932
6,484	-	b 74	\$6,547	16,273	10,000	6,273	-	-	-	16,273
67,414	-	3,747	-	221,815	75,000	17,111	-	129,704	with bal. P. & L.	221,815
216,616	-	c 80,138	-	584,967	150,000	261,110	173,857	-	-	584,967
72,482	270,374	95,000	-	d 640,433	500,900	109,095	-	30,438	-	d 640,433
-	-	-	e 234,132	446,500	350,000	f 96,500	-	-	-	446,500
17,760	-	-	41,808	68,668	42,000	26,668	-	-	-	68,668
-	-	-	-	3,500	3,500	-	-	-	-	3,500
955,071	-	35,973	-	2,107,378	1,000,000	748,351	-	250,000	60,027	2,107,378
174,136	-	-	-	907,685	550,000	357,480	-	205	-	907,685
642,736	-	-	-	1,344,377	500,000	525,819	-	18,621	g 299,937	1,344,377
7,885	-	-	203,263	306,330	200,000	106,330	-	-	-	306,330
180,939	-	4,289	-	447,683	250,000	159,797	-	37,886	-	447,683
399,122	-	-	-	708,095	500,000	65,674	-	142,421	with bal. P. & L.	708,095
18,050	-	-	-	50,786	20,000	27,055	-	1,400	2,301	50,786
39,702	-	1,749	-	247,763	100,000	103,003	22,990	21,770	-	247,763
3,677	-	-	-	30,274	12,000	18,166	-	108	-	30,274

a For dividend.

b Insurance.

c Six hundred and four shares capital stock Simonds Manufacturing Co., and patents.

d This statement of assets and liabilities includes \$14,000 of the company's mortgage bonds which have been bought in and are now held in the treasury.

e Deficit.

f Mortgage bonds.

g Insurance and guaranty.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Smith Heating and Ventilating Company, . .	1893. Aug. 8.	1893. Mar. 6.	\$50,000	-	-	-	-	\$26,397
Smith Paper Company, .	Feb. 1.	Jan. 25.	250,000	\$67,000	\$25,000	\$42,000	\$75,000	72,558
Somerset Shoe Company,	May 18.	Feb. 22.	7,000	1,200	200	1,000	750	-
Somerset Stove Foundry Company,	July 31.	July 10.	12,500	4,500	with	real	estate	11,176
Somerville Desk Company, The,	Dec. 16.	June 7.	20,000	2,417	with	R. E.	2,706	5,059
Somerville Electric Light Company, The,	Mar. 28.	a Mar. 6.	200,000	22,062	with	R. E.	104,635	12,607
Somerville Journal Company,	Jan. 27.	Jan. 9.	10,000	-	-	-	b 5,966	5,801
Somerville Union Hall Company,	Nov. 3.	Oct. 9.	29,000	29,000	9,000	20,000	-	992
Soule Piano & Organ Investment Company, .	Mar. 8.	Feb. 7.	30,000	-	-	-	-	103,908
South Abington Shoe Factory Company, .	July 27.	Apr. 26.	23,100	15,600	with	R. E.	1,200	-
South Bay Company, .	June 2.	a June 1.	50,000	-	32,000	-	-	-
South Bay Improvement Company,	July 7.	May 23.	286,700	-	229,360	-	-	52
South Boston Building Association,	Apr. 27.	Mar. 7.	30,000	-	-	60,936	-	3,574
South Boston Gas Light Company,	Mar. 10.	Jan. 31.	440,000	224,946	124,141	100,806	300,231	50,751
South Boston Ice Company,	Aug. 22.	May 9.	80,000	-	-	-	-	-
South Boston Iron Works, The,	June 22.	Feb. 17.	50,000	-	-	-	-	-
South Congregational Meeting House in Lowell, Proprietors of the,	May 23.	Apr. 10.	15,000	15,000	with	R. E.	-	2,377
South Hadley Falls Electric Light Company, The,	Oct. 2.	a Sept. 30.	7,000	-	-	-	c 10,563	229
South Reading Mechanic and Agricultural Institution,	May 3.	Apr. 3.	10,000	-	-	-	-	228,740
South Sea Cranberry Company, The,	Mar. 13.	Feb. 7.	15,000	15,000	-	-	-	-
South Truro Fish Weir Company,	Jan. 17.	Jan. 2.	6,400	-	-	500	5,900	5,606
South Wellfleet Cranberry Association, .	Mar. 31.	1892. Dec. 6.	10,000	-	d 3,000	-	-	-

a Adjourned.

c Lines and apparatus.

b And plant.

d Cranberry bog.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$637	\$35,282	a \$334	-	\$62,650	\$50,000	\$10,900	-	-	\$1,750	\$62,650
82,448	-	3,000	\$35,000	334,986	250,000	84,986	-	-	-	334,986
-	-	-	5,857	7,807	7,070	807	-	-	-	7,807
8,792	-	-	-	24,470	12,500	5,474	-	\$6,496	-	24,470
7,213	-	923	6,849	25,257	20,000	5,257	-	-	-	25,257
10,927	-	b 159,039	-	309,270	200,000	100,659	-	8,611	-	309,270
500	-	-	-	12,267	10,000	509	-	1,500	258	12,267
-	-	-	-	29,992	29,000	148	-	844	-	29,992
16,880	-	-	-	120,788	28,000	80,554	-	3,234	-	120,788
-	-	-	23,300	40,100	23,100	c 17,000	-	-	-	40,100
-	-	-	-	32,000	30,000	1,848	-	162	-	32,000
-	-	d 400	56,888	286,700	286,700	-	-	-	-	286,700
-	-	272	-	64,482	20,200	44,282	-	-	-	64,482
8,260	25,000	-	-	609,188	440,000	37,277	-	131,911	-	609,188
-	-	-	-	e	80,000	-	-	-	-	80,000
-	-	80,000	50,000	110,000	50,000	60,000	-	-	-	110,000
-	-	-	-	17,277	15,000	2,277	-	-	-	17,277
150	-	-	-	10,962	7,000	3,962	-	-	-	10,962
-	-	22,900	-	251,640	10,000	195,640	-	32,000	14,000	251,640
-	-	500	3,385	18,885	15,000	3,885	-	-	-	18,885
-	-	-	-	12,005	6,400	5,459	-	146	-	12,005
-	-	-	9,137	12,137	10,000	2,137	-	-	-	12,137

a Office fixtures, etc.

d Eight shares Boston Central Wharf.

b Pole lines.

e Property conveyed to Boston Ice Co., prior to May 1, 1893.

c Notes and accounts.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
South Weymouth Shoe Company,	1893 June 12,	1892. Dec. 19,	\$50,000	-	\$7,000	-	\$2,200	\$50,900
Southbridge Gas and Electric Company, . .	Aug 14,	1893. July 14,	50,000	\$9,138	with	R. E.	48,250	10,594
Southbridge Optical Company,	Feb. 8,	Jan. 23,	20,000	6,329	\$1,131	\$5,198	12,534	11,323
Southbridge Printing Company,	Jan. 18,	Jan. 9,	12,000	73,633	-	-	94,836	16,532
Southbridge Water Supply Company,	July 6,	May 9,	30,000	11,552	-	-	-	329
Southern Berkshire Cheese Company, The,	June 30,	Jan. 3,	3,600	-	-	300	20	170
Southern Massachusetts Telephone Company, The,	Mar. 14,	Feb. 11,	500,000	-	-	-	344,857	50,399
Southworth Company, . .	Feb. 6,	Jan. 18,	40,000	58,867	9,636	49,231	51,885	58,561
Sovereigns' Co-operative Association of Webster,	May 24,	Jan. 17,	5,000	-	-	-	-	4,925
Speirs Manufacturing Company,	Jan. 20,	1892. Dec. 24,	75,000	-	-	42,500	32,500	-
Spencer Gas Company, The,	Jan. 27,	1893. Jan. 9,	85,000	a 57,450	with	R. E. }	b 78,928 c 24,000	{ 9,755
Spencer Hotel Corporation,	Apr. 11,	Jan. 10,	29,900	20,000	-	-	-	-
Spencer Wire Company,	May 12,	Apr. 25,	75,000	37,500	with	R. E.	7,500	65,320
Springdale Paper Company,	Jan. 31,	Jan. 24,	100,000	80,600	10,600	70,000	40,000	34,040
Springfield Brass Company,	Aug. 25,	d July 18,	25,000	-	-	20,000	15,157	6,798
Springfield Collar Company,	Jan. 30,	Jan. 21,	20,000	-	-	-	4,950	2,597
Springfield Co-operative Milk Association, The,	May 17,	Mar. 21,	30,000	-	-	32,059	2,400	11,359
Springfield Envelope Company, The,	Oct. 16,	Sept. 23,	60,000	-	-	-	40,000	28,182
Springfield Foundry Company,	Mar. 17,	Jan. 17,	100,000	80,039	27,102	52,937	49,259	24,257
Springfield Gas Light Company,	Feb. 6,	Jan. 22,	500,000	177,294	71,050	106,244	431,090	39,135
Springfield Glazed Paper Company, The,	Nov. 13,	July 11,	100,000	25,000	2,000	23,000	26,000	19,144
Springfield Knitting Company,	Mar. 18,	Jan. 14,	7,000	-	-	-	5,140	2,006
Springfield Lumber Company,	Mar. 17,	Jan. 28,	20,000	-	-	8,400	11,649	36,299

a And street mains.

b Meters.

c Electric plant.

d Adjourned.

of Corporations—Continued.

Manufactures, Materials and Stock in Pro- cess.	ASSETS—Con.				LIABILITIES.					
	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$29,243	-	-	\$15,657	\$105,000	\$50,000	\$55,000	-	-	-	\$105,000
442	-	-	-	68,724	50,000	13,674	-	\$5,050	-	68,724
9,600	\$238	\$1,233	-	41,298	20,000	9,030	-	9,268	\$3,000	41,298
20,441	500	-	-	205,942	12,000	80,173	-	113,769	-	205,942
-	-	34,043	-	45,924	30,000	1,000	-	14,924	-	45,924
-	-	-	-	490	3,600	-	-	-	-	3,600
-	-	a251,000	-	646,256	500,000	73,889 65,936	\$6,431	-	-	646,256
44,574	-	-	-	213,887	40,000	63,335	-	80,522	30,000	213,857
5,055	-	-	-	9,978	4,090	5,327	60	501	-	9,978
-	-	-	-	75,000	75,000	-	-	-	-	75,000
7,000	-	-	8,470	185,634	85,000	100,634	-	-	-	185,634
-	-	-	-	20,000	29,900	-	-	-	-	29,900
18,570	-	-	-	128,890	75,000	17,400	-	3,750	32,740	128,890
47,016	-	-	-	201,656	100,000	95,002	-	6,654	-	201,656
15,289	1,190	1,984	14,221	74,639	25,000	49,639	-	-	-	74,639
-	-	350	12,303	20,000	20,000	-	-	-	-	20,000
993	-	12,429	-	59,240	23,640	28,778	-	3,711	3,111	59,240
46,148	-	16,741	-	131,051	60,000	70,439	-	612	-	131,061
26,797	19,580	1,625	-	201,557	100,000	84,156	-	17,401	-	201,557
28,211	-	-	-	675,733	500,000	50,658	c 3,419	84,381	d 37,275	675,733
26,440	-	-	29,597	126,181	100,000	26,181	-	-	-	126,181
8,747	-	1,266	-	17,239	7,000	10,000	-	239	-	17,239
34,977	-	1,616	-	92,941	20,000	63,485	-	5,547	3,909	92,941

a Contracts.

b Unearned rentals.

c Suspense account.

d For extension.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Springfield Mountain Co-operative Creamery Association, . . .	1893. Mar. 18,	1893. Jan. 25,	\$3,000	\$1,800	\$100	\$1,700	\$1,200	\$1,863
Springfield Narrow Fabric Company, . . .	May 10,	May 5,	20,000	-	-	-	-	1,941
Springfield Printing and Binding Company, . .	Apr. 11,	Apr. 3,	100,000	-	-	-	90,875	18,239
Springfield Union Publishing Company, . .	June 23,	Feb. 27,	80,000	-	-	-	12,000	15,829
Springfield Waste Company, . . .	June 14,	Apr. 23,	150,000	-	-	2,123	31,964	40,750
Springfield Weaving Company, The, . . .	May 9,	May 5,	45,000	-	-	-	-	180
Spy Publishing Company, The, . . .	Aug. 17,	May 5,	35,000	-	-	-	8,000	15,750
St. Regis Leather Company, The, . . .	Dec. 13,	Aug. 10,	25,000	-	-	-	10,000	25,975
Stafford Mills, . . .	Nov. 15,	Oct. 24,	800,000	344,535	39,935	304,600	560,000	68,485
Standard Brick Company, The, . . .	June 22,	Jan. 28,	5,000	-	-	-	-	20,237
Standard Cloth Meter Co., . . .	June 30,	June 28,	10,000	-	-	-	3,165	929
Standard Clothing Company, The, . . .	Feb. 10,	Feb. 6,	500,000	-	-	-	-	331,554
Standard Cordage Company, . . .	Aug. 7,	Feb. 15,	250,000	-	-	-	-	367,449
Standard Envelope Company, . . .	Feb. 16,	Jan. 31,	5,100	-	-	-	-	41
Standard Fertilizer Company, . . .	Mar. 9,	1892. July 29,	50,000	-	-	-	-	101,277
Standard Furniture Company, The, . . .	Apr. 7,	1893. Jan. 14,	50,000	-	-	-	-	70,191
Standard Horse Shoe Company, . . .	July 3,	Apr. 19,	100,000	40,000	with	R. E.	b 80,168	1,619
Standard Measuring Machine Company, The,	June 26,	June 23,	8,000	-	-	-	-	360
Standard Publishing Company, The, . . .	Oct. 21,	Sept. 15,	9,000	-	-	-	c 5,426	5,688
Standard Rubber Corporation, . . .	Apr. 14,	Feb. 21,	50,000	18,718	1,500	d 17,218	16,238	33,562
Standard Turning Works,	July 26,	July 19,	25,000	23,700	11,800	11,900	1,000	13,922
Standard Whip Company, . . .	July 20,	June 19,	30,000	-	-	-	2,216	26,317
Standish Hall Company,	July 17,	July 13,	13,000	-	-	25,000	-	-

a Adjourned.

b And tools.

c Printing office.

d And furniture and fixtures.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$234	-	-	-	\$5,097	\$3,000	\$1,579	-	-	\$203	\$4,782
344	-	\$1,000	\$21,141	24,406	20,000	4,406	-	-	-	24,406
10,918	-	-	-	120,032	100,000	20,032	-	-	-	120,032
-	-	-	68,818	99,647	80,000	19,647	-	-	-	99,647
51,275	-	1,191	-	127,333	150,000	62,230	-	-	-	212,230
-	-	-	45,002	45,182	45,000	182	-	-	-	45,182
1,550	-	18,500	1,200	45,000	35,000	10,000	-	-	-	45,000
13,080	-	-	-	52,053	25,000	26,979	-	\$74	-	52,053
276,171	-	15,800	-	1,264,791	800,000	255,145	-	209,646	-	1,264,791
-	-	-	-	20,237	-	20,237	-	-	-	20,237
2,546	\$1,578	-	892	9,100	9,000	100	-	-	-	9,100
857,952	-	742	-	1,190,248	500,000	690,248	-	-	-	1,190,248
271,857	-	-	-	639,306	250,000	366,240	-	23,066	-	639,306
-	-	-	31,162	31,203	5,100	26,103	-	-	-	31,203
3,863	-	-	37,330	142,572	50,000	92,572	-	-	-	142,572
35,905	-	a 3,399 985	9,577	120,057	50,000	70,057	-	-	-	120,057
18,351	5,000	1,429	9,769	156,336	100,000	56,336	-	-	-	156,336
-	8,000	-	-	8,360	8,000	110	-	250	-	8,360
200	-	b 1,250	648	13,212	9,000	4,212	-	-	-	13,212
29,623	-	249	-	98,390	50,000	43,263	-	5,127	-	98,390
4,550	-	-	-	42,273	25,000	13,854	-	3,419	-	42,273
13,114	-	859	-	42,506	30,000	2,979	-	1,251	8,276	42,506
-	-	-	-	25,000	13,000	12,000	-	-	-	25,000

a Rent paid in advance.

b Furniture and fixtures.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debits Receivable.
Standish Mills, . . .	1893. Jan. 30.	1892. Dec. 6.	\$50,000	\$45,000	with	real	estate	\$5,040
Stanley Electric Manufacturing Company, The, . . .	Feb. 20.	Nov. 29.	100,000	-	-	-	\$12,500	63,442
Stanley Laboratory Company, The, . . .	May 1.	1893. Feb. 22.	10,000	-	-	-	8,941	7,003
Staple Heeling Company, The (for 1892), . . .	Feb. 2.	1892. Feb. 17.	5,300	-	-	-	-	-
Staple Heeling Company, . . .	May 19.	1893. May 3.	5,300	-	-	-	-	-
Staples Coal Company, . .	June 26.	May 16.	500,000	252,861	with	real	estate	274,121
Star Brass Manufacturing Company, . . .	May 8.	Feb. 6.	61,000	-	-	-	b 28,870	33,672
Star Clothing Company, The, . . .	Apr. 13.	Feb. 14.	15,000	-	-	-	-	3,265
Star Foundry Company, . .	May 27.	Mar. 20.	50,000	15,000	-	-	1,819	47,671
Star Mills Corporation, . .	Feb. 16.	Jan. 10.	100,000	51,871	\$10,000	\$41,871	57,061	3,039
Star Worsted Company, . .	Feb. 15.	Jan. 3.	50,000	-	-	-	64,560	30,111
State Safe Deposit Company, . . .	Jan. 14.	Jan. 11.	5,000	-	-	-	-	c 6,385 / d 573
State Street Exchange, . .	Mar. 14.	Feb. 15.	3,500,000	3,904,153	1,763,294	2,230,859	-	18,243
Steel Wire Shank Company, . . .	June 15.	June 9.	5,000	-	-	-	100	-
Steimer and Moore Manufacturing Company, . .	Jan. 19.	1892. Dec. 28.	25,000	-	-	-	4,000	13,977
Sterling Emery Wheel Company, . . .	Apr. 15.	1893. Mar. 15.	40,000	30,247	5,000	25,247	25,755	23,066
Sterns Paper Company, The, . . .	Feb. 25.	Jan. 20.	25,000	-	-	-	-	51,315
Stevens Linen Works, . .	June 1.	Jan. 24.	350,000	117,226	with	R. E.	42,366	112,128
Stevens Manufacturing Company, . . .	Nov. 6.	Oct. 18.	250,000	189,225	25,000	164,225	131,540	13,501
Stevenson Manufacturing Company, . . .	June 1.	May 17.	50,000	-	-	-	30,620	10,551
Stickney & Poor Spice Co., . . .	Apr. 1.	Feb. 13.	150,000	40,000	with	R. E.	2,000	47,723
Stirling Mills, . . .	Jan. 24.	Jan. 18.	100,000	80,000	with	real	estate	2,612
Stockbridge Iron Company, . . .	Oct. 20.	June 7.	125,000	43,915	40,265	3,650	450	2,535
Stockbridge Water Company, . . .	July 12.	June 24.	30,500	e 67,813	with	real	estate	3,609

a Adjourned. b And construction. c Stocks and bonds. d Cash. e Including pipes, mains, etc.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$2,005	-	-	\$31,895	\$84,000	\$50,000	\$34,000	-	-	-	\$84,000
43,768	\$32,688	with P. R.	-	152,378	87,900	28,721	-	\$35,757	-	152,378
-	-	\$4,181	-	20,125	10,000	7,792	-	2,333	-	20,125
1,500	-	-	5,300	6,800	5,300	1,500	-	-	-	6,800
2,500	-	-	5,300	7,800	5,300	2,500	-	-	-	7,800
61,775	-	115,770	-	704,527	500,000	204,527	-	-	-	704,527
29,537	2,381	873	-	95,333	61,000	84,333	-	-	-	95,333
18,873	-	1,496	6,480	30,114	15,000	15,114	-	-	-	30,114
8,135	-	-	-	72,625	50,000	14,337	-	5,720	\$2,568	72,625
99,539	-	-	31,302	242,902	100,000	142,902	-	-	-	242,902
36,654	-	-	-	131,325	50,000	9,325	-	50,000	22,000	131,325
-	-	-	-	6,958	5,000	-	\$1,385	573	-	6,958
-	-	-	-	4,012,401	3,500,000	500,000	{ a 1,000 b 5,000 c 5,000	{ 1,401	-	4,012,401
-	2,500	-	-	2,600	5,000	-	-	-	-	5,000
15,027	-	-	2,548	36,152	25,000	11,152	-	-	-	36,152
35,836	1,012	-	-	115,916	40,000	22,307	-	47,109	6,500	115,916
31,118	-	9,196	-	91,629	25,000	64,632	-	1,997	-	91,629
464,059	-	-	-	735,779	350,000	90,500	-	295,279	with bal. P. & L.	735,779
73,114	-	-	2,400	409,780	250,000	159,780	-	-	-	409,780
17,285	5,000	-	33,386	96,842	50,000	46,842	-	-	-	96,842
116,066	-	100	-	205,899	150,000	37,005	d 4,322	11,593	2,969	205,899
191,237	-	-	-	273,849	100,000	27,225	-	146,624	-	273,849
-	-	270	177,213	224,203	125,000	99,203	-	-	-	224,203
500	-	-	-	71,922	28,000	35,745	-	8,177	-	71,922

a Insurance.

b Renewal account.

c Improvement account.

d Guaranty account.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Stone & Downer Co., .	1893. Jan. 23,	1893. Jan. 16,	\$20,000	-	-	-	-	\$27,068
Stoneham Odd Fellows' Hall Association, .	May 3,	Apr. 4,	12,000	\$14,500	\$7,200	\$7,300	-	310
Stonemetz Printers Machinery Company, .	Sept. 5,	Jan. 21,	30,000	-	-	-	\$20,155	124
Stony Brook Water Power Company, .	June 8,	May 8,	30,000	-	1,000	-	-	6
Stoughton Gas and Electric Company, .	Dec. 30,	a Aug. 16,	24,000	5,000	1,000	4,000	b 7,160	1,137
Stoughton Rubber Company,	July 26,	a Mar. 4,	200,000	85,600	10,000	25,600	45,510	86,249
Stratton Bros. Company, .	July 6,	Feb. 6,	25,000	-	-	-	-	6,150
Sturtevant and Haley Beef and Supply Company,	Mar. 31,	Mar. 15,	100,000	-	-	-	-	66,200
Suburban Light and Power Company, .	Apr. 7,	1892. Nov. 22,	174,400	10,400	with	R. E.	208,565	12,134
Suburban Parcel Delivery Company, . .	June 16,	1893. May 8,	20,000	-	-	-	-	479
Suffolk Brewing Company,	July 3,	Mar. 30,	150,000	180,000	with	R. E.	16,000	61,391
Suffolk Company, . . .	Apr. 29,	Jan. 17,	20,000	-	-	-	10,000	16,071
Suffolk Iron Works (for 1892),	Oct. 23,	1892. July 6,	100,000	25,000	with	R. E.	-	-
Suffolk Iron Works, . .	Oct. 23,	1893. Oct. 10,	100,000	25,000	with	R. E.	-	-
Sumner Drug and Chemical Company, The, .	Mar. 23,	Jan. 2,	12,000	-	-	c 1,000	-	615
Sun Printing Company, The,	Apr. 7,	Mar. 13,	7,500	-	-	-	7,500	5,245
Sunderland Water Company,	Mar. 9,	1892. Oct. 1,	3,000	-	-	-	-	235
Suspension Transportation Company, . .	Nov. 24,	1893. d May 27,	100,000	-	-	-	-	-
Swan Holt Company, The,	Mar. 1,	Feb. 7,	38,400	35,007	-	1,000	-	26
Swansea Dye Works, . .	July 26,	1892. Dec. 20,	10,000	10,000	with	real	estate	7,658
Swedish Mercantile Co-operative Company, The, otherwise Svenska Handels Aktie Bolaget, .	Feb. 10,	Dec. 31,	10,000	-	-	-	-	10,062
Swedish Publishing Company, The,	Feb. 20,	1893. Feb. 11,	5,000	-	-	-	-	1,506

a Adjourned.

b And tools.

c Lease.

d Date fixed.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	-	-	\$27,068	\$20,000	\$7,068	-	-	-	\$27,068
-	-	-	-	14,810	12,000	2,700	-	\$110	-	14,810
\$23,055	\$20,565	\$10,586	\$51,638	126,123	30,000	96,123	-	-	-	126,123
-	-	-	28,694	29,700	29,700	-	-	-	-	29,700
-	-	a 12,024	-	25,921	24,000	52	-	1,869	-	25,921
93,596	-	18,590	128,831	408,376	200,000	208,376	-	-	-	408,376
43,228	-	b 1,450	-	50,828	25,000	26,828	-	-	-	50,828
44,505	-	-	-	112,705	100,000	2,696	-	7,756	\$2,253	112,705
-	c 75,000	-	-	306,099	174,400	129,033	-	2,666	-	306,099
-	-	d 21,329	-	21,808	20,000	-	-	1,808	-	21,808
55,408	-	-	-	312,799	160,000	112,267	-	50,542	-	312,799
21,263	-	-	-	47,834	20,000	e 27,334	-	-	-	47,834
-	-	-	96,088	120,088	100,000	f 20,000 88	-	-	-	120,088
-	-	-	95,372	120,372	100,000	f 20,000 372	-	-	-	120,372
4,508	-	g 8,672	-	14,795	12,000	2,786	-	9	-	14,795
-	-	-	-	12,745	7,500	200	-	5,045	-	12,745
2,200	-	-	-	2,435	2,200	235	-	-	-	2,435
-	99,700	-	-	99,700	100,000	-	-	-	-	100,000
-	-	A 310	3,332	39,675	38,400	i 1,275	-	-	-	39,675
69,899	-	1,538	-	89,125	10,000	72,797	-	6,328	-	89,125
b 7,129	-	-	-	17,181	10,000	4,199	\$921	2,061	-	17,181
60	-	4,968	-	6,534	4,800	103	-	1,692	139	6,534

a And street mains.

f Bonds.

b And fixtures.

g Fixtures, etc.

c Franchise.

A Tools, etc.

d Personal property.

i Bills payable.

e And loan.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Swift River Company, .	1893. June 8,	1893. May 3,	\$37,000	\$24,222	with	R. E.	\$38,504	\$244,150
T. F. Little Oil Company, The,	Mar. 6,	Jan. 21,	6,100	-	-	-	-	2,204
T. Martin and Brother Manufacturing Company,	Mar. 31,	Mar. 6,	300,000	102,049	with	real	estate	204,462
Taber Organ Company, The,	Jan. 30,	Jan. 11,	15,000	-	-	-	2,500	32,033
Talbot Dyewood and Chemical Company, .	Dec. 29,	Oct. 31,	60,000	6,500	\$500	\$6,000	21,400	24,142
Talbot Mills,	Dec. 15,	Oct. 25,	300,000	178,133	with	R. E.	85,000	220,467
Tapley Machine Company, The,	Feb. 10,	Jan. 11,	100,000	-	-	-	-	-
Taunton Brick Company,	Feb. 16,	Feb. 11,	30,000	15,189	with	R. E.	14,000	4,949
Taunton Button Company,	Apr. 24,	Apr. 3,	12,000	-	-	-	110	-
Taunton Copper Manufacturing Company, .	June 22,	June 6,	252,000	35,002	with	R. E.	65,000	145,420
Taunton Crucible Company,	May 25,	May 19,	50,000	22,520	with	real	estate	14,479
Taunton Electric Lighting Company, . .	May 26,	May 22,	50,000	11,500	6,500	5,000	17,000	2,568
Taunton Gas Light Company,	Aug. 2,	July 17,	80,000	26,500	with	R. E.	53,500	20,572
Taunton Locomotive Manufacturing Company,	June 1,	May 24,	218,500	60,000	-	-	93,956	32,140
Taunton Oil Cloth Company,	June 23,	June 20,	25,000	1,250	-	-	1,250	79,508
Taunton Theatre Company,	July 26,	June 22,	25,000	66,602	8,000	53,602	-	277
Taylor and Tapley Manufacturing Company (for 1892),	Jan. 12,	1892. Dec. 12,	16,000	-	-	-	12,669	30,671
Taylor and Tapley Manufacturing Company,	Dec. 12,	1893. Dec. 11,	16,000	-	-	-	12,660	29,150
Tecumseh Mills,	Oct. 30,	Oct. 24,	500,000	162,379	2,379	160,000	400,000	43,085
Telegram Newspaper Company, The,	Jan. 24,	Jan. 4,	16,000	-	-	-	7,700	4,576
Thomas Dalby Company,	Jan. 16,	Jan. 9,	25,000	4,000	900	3,100	9,607	7,435
Thomas E. Proctor Leather Company, .	Feb. 6,	Jan. 5,	100,000	-	-	-	-	688,877
Thomas W. Emerson Company,	Feb. 20,	Feb. 16,	25,000	-	-	-	-	15,618

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$99,259	-	-	-	\$406,135	\$36,000	\$133,206	-	\$206,929	\$30,000	\$406,135
-	-	\$8,422	-	10,626	6,100	4,046	-	481	-	10,626
62,055	-	-	-	368,566	300,000	44,566	-	24,000	-	368,566
8,912	-	-	-	43,445	15,000	14,365	-	3,000	11,080	43,445
30,434	-	2,535	-	85,051	60,000	9,141	-	15,910	-	85,051
286,536	-	-	-	770,136	300,000	151,819	-	100,000	218,317	770,136
-	-	-	\$100,000	100,000	100,000	-	-	-	-	100,000
25,031	-	-	-	59,189	30,000	26,903	-	2,266	-	59,189
-	\$6,000	-	4,540	10,650	10,605	45	-	-	-	10,650
151,008	-	-	-	396,430	252,000	94,526	-	29,904	20,000	396,430
23,529	-	-	11,928	72,456	50,000	22,456	-	-	-	72,456
-	-	25,937	-	57,000	50,000	7,000	-	-	-	57,000
7,888	-	-	-	108,460	80,000	7,676	-	20,784	-	108,460
84,953	-	-	-	271,049	218,500	52,549	-	-	-	271,049
16,245	-	-	-	98,253	25,000	15,454	-	52,655	5,144	98,253
-	-	-	1,521	68,400	24,400	44,000	-	-	-	68,400
-	-	-	-	43,340	16,000	27,340	-	-	-	43,340
-	-	3,000	-	44,800	16,000	28,800	-	-	-	44,800
93,849	-	6,500	-	705,823	500,000	88,300	-	116,276	1,247	705,823
2,850	-	574	-	16,000	16,000	-	-	-	-	16,000
19,226	-	-	-	40,271	25,000	12,174	-	3,097	-	40,271
1,195,997	-	5,184	-	1,860,058	100,000	1,759,921	-	187	-	1,860,058
20,000	-	7,426	-	43,044	25,000	18,044	-	-	-	43,044

a Sixty-five shares Manufacturers' Gas Light Co.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Thompson & Odell Co.,	1893. May 13,	1893. a Feb. 25,	\$50,000	-	-	-	\$5,000	\$18,224
Thompson Hardware Company, The, . . .	July 6,	Apr. 3,	30,000	-	-	-	-	18,016
Thorn Medicine Company, The, . . .	Sept. 14,	July 25,	8,000	-	-	-	-	1,403
Thorndike Company, .	Mar. 11,	Feb. 14,	450,000	\$140,000	with	R. E.	152,442	112,784
Thorndike Manufacturing Company (for 1892),	Jan. 11,	1892. a Oct. 22,	120,000	30,060	with	R. E.	32,422	65,604
Thorndike Manufacturing Company, . . .	Dec. 27,	1893. Oct. 16,	120,000	30,060	\$7,415	\$22,645	32,422	55,381
Tileston and Hollingsworth Company, .	Mar. 11,	Jan. 31,	500,000	263,997	-	-	289,432	91,363
Torrey and Bentley Company, The, . . .	Aug. 23,	a Aug. 5,	75,000	-	-	-	-	34,925
Towle Manufacturing Company, . . .	July 26,	a July 25,	372,000	62,587	2,500	60,087	127,886	205,011
Towne Fuller Company, The, . . .	Feb. 3,	Jan. 9,	40,000	-	-	-	5,000	29,432
Traders' Co-operative Union, . . .	July 26,	July 13,	2,910	-	-	-	-	1,414
Traveller Publishing Company, . . .	May 20,	Apr. 4,	90,000	-	-	-	27,000	23,487
Tremont and Suffolk Mills, . . .	Mar. 6,	Feb. 7,	1,500,000	551,000	with	R. E.	649,000	1,299,610
Tremont Nail Company, . . .	Aug. 31,	July 28,	100,000	259,992	with	R. E.	-	32,500
Trench Lamp Company, The, . . .	Aug. 15,	Mar. 21,	1,000	-	-	-	50	-
Tribune Building Company, . . .	June 13,	Jan. 9,	24,000	52,000	with	R. E.	-	345
Troy Cotton and Woolen Manufactory, . . .	Feb. 25,	Feb. 7,	300,000	b 317,908	with	R. E.	320,873	22,575
Tudor Company, . . .	Mar. 6,	Feb. 8,	166,500	179,000	with	R. E.	1,000	4,023
Turner and Kimball Cabinet Company, . . .	May 16,	May 12,	22,000	-	-	-	4,705	7,512
Turner's Falls Company, . . .	June 26,	May 17,	300,000	289,725	264,725	25,000	-	34,817
Turner's Falls Cotton Mills, . . .	Apr. 25,	Mar. 11,	80,000	41,153	with	R. E.	53,916	6,175
Turner's Falls Driving Association, . . .	Jan. 9,	1892. Dec. 7,	6,000	6,166	c 5,222	944	115	314
Turner's Falls Lumber Company, . . .	May 13,	1893. May 10,	85,000	-	53,541	-	10,000	39,584

a Adjourned.

b Including mill and mill site.

c And improvements.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$50,991	\$7,000	-	\$20,000	\$101,215	\$50,000	\$50,672	-	-	\$543	\$101,215
35,000	-	-	-	53,016	30,000	21,756	-	-	1,260	53,016
4,638	-	-	4,553	10,594	8,000	2,594	-	-	-	10,594
158,612	-	-	-	563,838	450,000	3,352	-	\$18,197	a 92,289	563,838
39,381	-	\$3,105	-	170,572	120,000	48,318	-	-	2,254	170,572
39,835	-	6,699	-	164,397	120,000	44,397	-	-	-	164,397
192,584	-	1,400	-	838,776	500,000	119,152	-	-	219,624	838,776
3,904	-	b 65,000 c 2,988	-	106,817	75,000	11,469	-	20,348	-	106,817
394,793	-	-	-	790,277	372,000	222,096	-	196,181	-	790,277
30,605	-	668	-	65,725	40,000	25,720	-	5	-	65,725
1,455	-	d 542 275	-	3,686	2,910	e 200 676	-	-	-	3,686
-	-	f 174,500	-	224,987	83,500	131,474	-	10,013	-	224,987
688,901	-	-	-	3,188,511	1,500,000	891,785	-	133,726	663,000	3,188,511
83,606	-	-	-	376,420	100,000	180,153	-	96,267	-	376,420
25	500	-	-	575	1,000	100	-	-	-	1,100
-	-	-	-	52,348	24,000	28,000	-	348	-	52,348
116,210	-	-	-	777,369	300,000	5,195	-	472,174	-	777,369
347	-	-	-	184,370	166,500	-	-	g 3,611	14,259	184,370
18,298	-	4,068	371	34,954	22,000	12,954	-	-	-	34,954
-	-	-	-	324,542	300,000	-	-	24,542	-	324,542
35,566	-	h 44,520 1,250	-	182,583	80,000	80,000	-	22,583	-	182,583
-	-	-	5	6,600	5,500	1,100	-	-	-	6,600
54,151	-	-	-	162,276	85,000	75,419	-	1,857	-	162,276

a Guaranty and renovation.

c Fixtures and unearned insurance, etc.

f Type, forms, furniture, fixtures, association right, press subscription, etc.

g Income.

b The Mark A. Torrey & Co. business plant, etc.

d Teams.

e Bills payable.

h Construction.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Turner's Falls Paper Company,	1893. May 31,	1893. May 17,	\$120,000	\$92,593	\$57,093	\$35,500	\$28,198	\$25,065
Turner's Falls Shoe Company,	Feb. 17,	Jan. 28,	50,000	8,000	with	R. E.	-	200
Tyer Rubber Company,	Jan. 25,	Jan. 23,	50,000	25,000	-	-	12,000	37,924
Underhay Oil Co.,	June 27,	Feb. 7,	50,000	-	-	-	-	62,281
Union Belt Company,	Mar. 8,	Jan. 19,	48,000	-	-	-	14,211	23,690
Union Building Association,	Jan. 3,	1892. Dec. 7,	11,000	11,000	3,000	8,000	-	-
Union Button Sewing Machine Company,	Nov. 7,	1893. Oct. 18,	25,000	-	-	-	-	9,519
Union Company,	Dec. 27,	Nov. 25,	5,840	-	10,255	-	a 1,500	4,755
Union Cotton Ginning Company,	Sept. 13,	May 2,	5,000	-	-	-	-	1,026
Union Cotton Manufacturing Company,	Nov. 21,	Oct. 25,	750,000	-	-	290,152 b 144,390	401,603	54,784
Union Cycle Manufacturing Company,	Feb. 21,	Feb. 6,	30,000	-	-	-	22,873	30,343
Union Desk Co.,	Dec. 21,	Aug. 7,	25,000	-	-	9,106	c 4,527	8,357
Union Electric Light Company,	Oct. 19,	Aug. 22,	20,000	8,896	2,834	d 5,862	13,175	1,854
Union Furniture Company,	May 8,	Jan. 18,	20,000	-	-	6,800	3,000	8,116
Union Glass Company,	Mar. 28,	Feb. 8,	50,000	20,000	with	R. E.	1,000	14,726
Union Hall Association, The,	Dec. 8,	Nov. 6,	150,000	124,763	with	R. E.	-	5,669
Union Ice Company,	July 26,	June 16,	75,000	74,000	19,640	54,360	-	2,480
Union Machine Company,	Apr. 7,	1892. Nov. 7,	50,000	-	-	-	30,000	27,543
Union Machine Company (2d return),	Dec. 9,	1893. Nov. 6,	50,000	-	-	-	21,000	28,365
Union Publishing Company, The,	May 15,	Jan. 30,	5,000	-	-	-	-	-
Union Ticket Broker Corporation,	Oct. 24,	Oct. 16,	2,000	-	-	-	-	754
Union Water Meter Company,	Feb. 21,	Jan. 21,	75,000	-	51,500	-	36,000	16,661
Union Wharf Company,	May 13,	Apr. 24,	300,000	300,000	-	-	-	5,520
United Electric Light Company,	Aug. 18,	July 12,	500,000	102,320	19,430	82,890	339,817	23,626
United States Compound Oxygen Company, The,	Aug. 25,	1892. Sept. 5,	20,000	-	-	-	6,360	2,350

a Personal property.
d And steam plant.

b Addition to No. 2 mill.
e Adjourned.

c And engine and boiler.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$26,072	-	-	-	\$171,928	\$120,000	\$5,000	-	\$13,528	\$33,400	\$171,928
-	-	-	\$54,600	62,800	48,900	13,900	-	-	-	62,800
72,417	-	-	-	147,341	50,000	64,658	-	32,683	-	147,341
14,824	-	-	-	77,105	50,000	20,060	-	7,045	-	77,105
28,509	-	-	-	66,410	48,000	18,410	-	-	-	66,410
-	-	a \$2,000	-	13,000	11,000	2,000	-	-	-	13,000
2,232	\$24,752	1,080	-	37,583	25,000	-	-	12,583	-	87,583
7,913	-	-	-	24,403	5,840	478	-	18,085	-	24,403
-	5,000	600	-	6,636	5,000	-	-	1,636	-	6,636
86,487	-	-	-	977,416	760,000	170,245	-	34,184	22,987	977,416
27,724	-	-	-	80,940	30,000	20,617	-	-	30,323	80,940
8,004	b 3,267	2,473	-	35,734	25,000	10,332	-	402	-	35,734
2,001	-	c 26,343 543	228	52,870	20,000	32,870	-	-	-	52,870
12,383	-	827	-	31,126	20,000	9,089	-	2,037	-	31,126
34,988	-	-	-	70,714	50,000	15,990	-	4,724	-	70,714
-	-	-	-	130,432	58,500	65,000	-	6,932	-	130,432
5,500	-	14,000	-	95,930	75,000	2,000	-	6,930	12,000	95,930
25,044	-	-	-	82,887	50,000	15,887	-	17,000	-	82,887
21,268	-	-	-	71,203	50,000	13,573	-	6,630	1,000	71,203
-	-	-	-	-	-	-	-	-	-	-
-	-	380	1,620	2,763	2,000	763	-	-	-	2,763
44,153	3,000	d 5,000 962	-	157,306	75,000	48,749	-	33,557	-	157,306
-	-	-	-	305,520	300,000	3,000	-	2,520	-	305,520
5,692	-	e 121,406 f 123,606	-	716,467	500,000	167,198	-	9,269	40,000	716,467
3,089	-	5,797	5,382	22,958	20,000	2,958	-	-	-	22,958

a Bank vault.

d Patterns and drawings.

b And good will.

e Lines and conduit.

c Lines.

f Stock in Indian Orchard Co.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	Assets.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
United States Cord Company,	1893. Dec. 4,	1894. July 22,	\$40,000	-	-	-	\$35,283	\$2,460
United States Envelope Machine Company,	May 12,	1893. May 9,	20,000	-	-	-	2,500	960
United States Fireworks Company,	Aug. 9,	a July 12,	20,000	\$40,000	with	real	estate	269
United States Spring Bed Company, The,	Jan. 25,	a Jan. 12,	5,000	-	-	-	1,000	7,756
United States Tubular Bell Company, The,	Mar. 27,	1892. Dec. 1,	40,000	-	-	-	3,993	1,322
United States Watch Company,	Oct. 25,	1893. June 10,	100,000	19,100	\$10,000	\$9,100	30,000	12,530
Upton Felting Mills, The,	Mar. 22,	Feb. 18,	15,000	-	9,540	-	11,181	2,023
Upton Manufacturing Company,	Nov. 29,	a Oct. 25,	12,000	12,450	4,300	8,150	5,500	1,130
Uxbridge and North-bridge Electric Company, The,	Aug. 23,	July 14,	40,000	6,386	with	R. E.	18,811	1,692
Uxbridge Cotton Mills,	Aug. 31,	May 9,	125,000	44,625	12,725	31,800	50,000	-
V. W. Urowson Waste Co.,	Mar. 9,	a Jan. 18,	15,000	-	-	-	4,369	12,253
Valley Paper Company,	Mar. 2,	Jan. 27,	200,000	190,000	with	R. E.	60,000	77,526
Victor Manufacturing Company,	May 19,	Jan. 16,	6,000	3,500	with	R. E.	1,925	4,025
Victoria Mills Corporation,	Dec. 15,	Dec. 5,	75,000	95,240	with	real	estate	10,685
Villa Paint and Ornamental Company, The,	Aug. 23,	Apr. 3,	10,000	10,000	with	R. E.	1,500	-
Vineyard Haven Marine Railway Company, The,	June 12,	Jan. 9,	3,200	-	-	-	1,500	66
Vineyard Haven Water Company,	Aug. 8,	Jan. 13,	30,000	-	63,034	-	6,546	2,023
Vineyard Haven Wharf Company,	May 9,	Apr. 3,	1,760	-	-	b 1,760	-	-
W. B. Witherell Company, The,	June 13,	May 1,	15,000	-	-	-	-	17,549
W. C. Packard Furniture and Carpet Company,	Mar. 24,	Feb. 14,	30,000	-	-	-	-	15,093
W. C. Young Manufacturing Company,	July 14,	Apr. 8,	35,000	-	-	-	12,000	5,343
W. E. Howe Company,	Mar. 27,	a Mar. 14,	10,000	-	-	-	-	1,200
W. F. Adams Company,	Feb. 20,	1892. Nov. 21,	14,000	-	-	c 2,920	-	11,708

a Adjourned.

b And wharf.

c And fixtures.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$17,063	\$30,000	\$5,800	\$68,544	\$158,950	\$40,000	\$118,950	-	-	-	\$158,950
-	9,000	-	7,542	20,000	20,000	-	-	-	-	20,000
-	-	-	-	40,269	20,000	20,126	-	\$143	-	40,269
5,028	-	-	-	13,784	5,000	8,113	-	671	-	13,784
7,065	24,054	403	4,381	41,218	40,000	1,218	-	-	-	41,218
184,495	25,000	65,141	-	386,556	65,000	359,873	-	-	-	424,873
6,121	-	972	-	29,836	15,000	9,675	-	5,161	-	29,836
2,625	2,000	500	190	24,395	12,000	12,395	-	-	-	24,395
2,129	-	38,232	-	67,260	39,200	26,292	-	1,768	-	67,260
56,303	-	-	-	150,828	125,000	38,097	-	-	-	158,097
28,336	-	-	-	45,008	15,000	29,008	-	1,000	-	45,008
115,097	-	-	-	442,623	200,000	170,851	-	71,772	-	442,623
2,615	-	-	-	12,065	6,000	5,093	-	472	\$500	12,065
47,273	-	-	-	153,198	75,000	75,000	-	-	3,198	153,198
500	-	-	5,000	17,000	10,000	a 2,000 b 5,000	-	-	-	17,000
-	-	75	2,209	3,850	3,200	650	-	-	-	3,850
-	-	-	-	71,608	80,000	c 40,604	-	1,004	-	71,608
-	-	-	-	1,760	1,760	-	-	-	-	1,760
9,875	-	-	-	27,424	15,000	11,041	-	1,152	231	27,424
35,480	-	-	-	50,573	30,000	18,899	-	1,500	174	50,573
14,500	-	6,040	-	37,883	35,000	1,840	-	1,043	-	37,883
17,809	-	1,100	2,283	22,192	10,000	12,192	-	-	-	22,192
14,251	d 2,130	413	-	31,422	14,000	15,073	-	2,349	-	31,422

a Notes.

b Mortgage.

c \$19,304.07 subscribed for proposed new stock.

d And copyrights, electrotypes, steel cuts, etc.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as filed by the Corporation.	ASSETS.					Cash and Debit Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
W. H. Hill Envelope Company,	1893. Mar. 24,	1893. Feb. 7,	\$65,000	-	-	-	\$32,524	\$29,250	
W. L. Douglas Shoe Company,	Mar. 14,	Jan. 14,	200,000	\$49,500	with	R. E.	34,900	218,797	
W. M. Colby Company,	May 12,	Apr. 2,	10,000	-	-	-	-	14,820	
W. S. Reed Toy Company,	June 24,	α June 1,	25,000	56,024	\$10,000	\$46,024	8,710	50,953	
Wachusett Milk Company,	Feb. 24,	α Feb. 8,	30,000	4,000	1,000	3,000	3,000	8,192	
Wachusett Shirt Company,	Oct. 27,	Aug. 10,	100,000	52,761	with	R. E.	36,762	116,423	
Wade and Reed Company,	Oct. 10,	July 27,	100,000	-	-	-	20,000	79,730	
Wainwright Manufacturing Company of Massachusetts, The, . .	Apr. 12,	α Jan. 14,	100,000	22,500	2,500	20,000	5,756	27,005	
Waite Felting Company,	Mar. 24,	Jan. 28,	20,000	-	-	8,865	12,000	7,381	
Wakefield Rattan Company,	Feb. 21,	Feb. 15,	1,000,000	365,000	145,000	220,000	60,000	225,618	
Wakefield Real Estate and Building Association,	Mar. 11,	Jan. 16,	100,000	101,167	with	R. E.	-	14,481	
Wakefield Water Company,	Sept. 5,	May 31,	150,000	86,751	with	real	estate	618,373	
Walker and Pratt Manufacturing Company, .	Jan. 24,	Jan. 18,	300,000	109,477	with	R. E.	10,000	209,771	
Walker Stetson Sawyer Company,	Feb. 18,	Jan. 18,	150,000	-	-	-	-	203,217	
Walpole Emery Mills, .	Aug. 15,	July 12,	25,000	24,000	11,200	12,800	11,431	27,382	
Walter M. Lowney Company, The,	Jan. 11,	Jan. 5,	250,000	-	-	-	42,231	41,423	
Waltham Emery Wheel Company,	May 16,	Feb. 23,	60,000	29,449	5,000	24,449	15,622	22,032	
Waltham Gas Light Company,	Mar. 3,	Feb. 8,	140,000	33,170	4,300	28,870	218,987	23,336	
Waltham Music Hall Company,	Oct. 9,	Sept. 4,	30,000	68,889	9,945	68,944	-	1,456	
Waltham Tribune Company,	Oct. 23,	Mar. 7,	14,000	-	-	-	-	6,949	
Walworth Construction and Supply Company,	May 13,	Apr. 26,	30,000	-	-	-	-	25,505	
Walworth Light & Power Company,	Sept. 12,	α May 16,	15,000	-	-	-	7,563	-	

α Adjourned.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debit.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$47,040	\$1,800	\$2,772	-	\$113,386	\$65,000	\$45,786	-	\$2,600	-	\$113,386
67,689	-	-	-	370,886	200,000	160,793	-	a 1,093	-	370,886
8,926	-	-	-	23,746	10,000	12,947	-	799	-	23,746
21,937	4,579	12,730	-	154,933	25,000	38,136	-	51,797	\$40,000	154,933
953	-	9,900	\$20,248	46,293	30,000	16,293	-	-	-	46,293
186,167	-	1,160	-	393,273	100,000	256,506	-	34,267	2,500	393,273
66,358	-	2,100	-	168,188	100,000	51,667	-	6,000	10,521	168,188
12,648	60,968	22,598	-	151,495	100,000	37,066	-	14,429	-	151,495
13,332	-	-	-	41,578	20,000	16,678	-	4,900	-	41,578
538,974	-	241,105	-	1,430,697	1,000,000	47,067	-	383,630	-	1,430,697
-	-	2,132	-	117,780	100,000	7,975	-	8,018	1,787	117,780
{ with cash and }	{ - }	{ Debts re- ceivable }	{ - }	905,024	129,000	676,024	-	-	-	905,024
119,539	-	10,000	-	458,787	300,000	86,856	-	71,931	-	458,787
216,285	-	3,800	-	423,302	150,000	271,192	-	2,110	-	423,302
8,138	-	3,495	-	74,446	25,000	48,704	-	742	-	74,446
31,527	75,491	100,000	-	290,677	250,000	10,004	-	30,673	-	290,677
32,138	-	2,863	-	102,124	60,000	35,841	-	2,283	4,000	102,124
10,549	-	c 22,285 3,180	-	311,507	140,000	74,430	-	97,077	-	311,507
-	-	-	-	70,375	30,000	35,800	-	4,575	-	70,375
-	-	12,063	-	19,012	14,000	4,351	-	661	-	19,012
25,261	-	3,450	-	54,216	30,000	14,956	-	3,760	5,500	54,216
-	-	-	15,000	22,563	15,000	d 7,563	-	-	-	e 22,563

a Suspense account.

b Bonds and notes.

c Poles and wires.

d Mortgage.

e June 30, 1892, all the property of this company was sold to Suburban Light & Power Co., subject to the mortgage.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debit Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Walworth Manufacturing Company, . . .	1893. June 2,	1893. May 9,	\$400,000	\$193,570	with	R. E.	\$107,931	\$505,992	
Wamesit Power Company, . . .	Aug. 12,	May 6,	150,000	-	\$213,701	-	-	180,061	
Wamesit Steam Mill Company, . . .	June 5,	Mar. 20,	16,000	14,500	with	R. E.	5,000	2,100	
Wampanoag Mills, . .	Nov. 9,	Oct. 23,	750,000	320,707	49,897	\$270,810	694,431	37,000	
Wamsutta Hotel Company, . . .	Jan. 16,	Jan. 9,	16,000	30,000	with	R. E.	-	2,322	
Wamsutta Mills, . .	Dec. 19,	Nov. 21,	3,000,000	1,262,756	with	R. E.	1,864,110	290,406	
Wannacomet Water Company, . . .	July 26,	July 10,	30,000	7,300	3,800	3,500	4,500	2,950	
Waquoit Herring River Company, . . .	Mar. 27,	Feb. 20,	3,000	1,300	1,200	100	-	1,700	
Ware Electric Company, . . .	Apr. 27,	Mar. 8,	20,000	-	-	6,506	12,467	772	
Ware Lumber Company, . . .	Feb. 11,	Jan. 11,	15,000	12,600	3,000	9,600	8,618	9,855	
Ware Pratt Company, . .	Jan. 21,	Jan. 17,	100,000	-	-	-	5,000	38,430	
Ware River Manufacturing Company, . . .	June 19,	June 5,	5,000	5,000	4,500	500	-	-	
Warner Manufacturing Company, The, . . .	Sept. 8,	Aug. 7,	10,000	9,000	1,000	8,000	7,815	13,045	
Warren Cotton Mills, . .	Sept. 8,	Aug. 8,	450,000	325,000	with	R. E.	200,000	330	
Warren Soap Manufacturing Company, The, . . .	May 11,	May 8,	50,000	5,000	-	with	R. E.	63,700	
Washacum Pottery Company, The, . . .	Mar. 10,	Jan. 14,	7,000	3,750	400	3,350	1,491	1,641	
Washburn and Garfield Manufacturing Company, . . .	May 16,	Apr. 25,	18,000	-	-	-	3,623	26,529	
Washburn and Moen Manufacturing Company, . . .	June 24,	May 30,	3,000,000	1,470,170	with	R. E.	1,823,508	1,725,569	
Washington Mills Company, . . .	Mar. 18,	Feb. 7,	2,000,000	739,132	134,400	604,732	1,405,113	667,973	
Washington Mills Emery Manufacturing Company, . . .	May 8,	May 1,	40,000	-	-	10,000	1,400	33,602	
Wason Manufacturing Company, . . .	Dec. 15,	Dec. 12,	300,000	192,430	with	R. E.	30,000	229,362	
Watchman Publishing Company, The, . . .	Jan. 6,	1892. Dec. 13,	72,000	-	-	-	-	10,721	
Watertown Machine Company, . . .	Feb. 17,	1893. Jan. 10,	15,000	10,000	-	-	7,000	403	

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Process.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserve.	Balance Profit and Loss.	Reserve for Depreciation.	Total.
\$377,328	-	\$83,343	-	\$1,268,164	\$400,000	\$81,425	\$786,739	with	reserves	\$1,268,164
-	-	-	-	393,762	70,000	119,500	-	-	\$204,262	393,762
-	-	-	-	21,600	16,000	416	-	\$2,870	2,815	21,600
192,042	-	-	-	1,234,180	750,000	335,293	-	148,887	-	1,234,180
-	-	-	-	32,322	16,000	-	-	16,322	-	32,322
1,049,118	-	-	-	4,460,382	3,000,000	1,178,705 a 90,000	-	127,349	70,328	4,460,382
700	-	b 54,550	-	70,000	30,000	29,950	-	10,050	-	70,000
-	-	-	-	3,000	1,300	-	-	1,700	-	3,000
{ c 17,090 708 }	-	257	-	37,799	20,000	16,600	-	693	606	37,799
13,691	-	-	-	44,764	15,000	29,731	-	33	-	44,764
92,489	-	-	-	135,919	100,000	2,684	-	19,671	13,564	135,919
-	-	-	\$126	5,126	5,000	126	-	-	-	5,126
10,315	-	1,474	-	41,149	10,000	13,111	-	14,038	4,000	41,149
313,701	-	-	-	839,031	450,000	263,494	-	29,986	d 95,551	839,031
57,371	-	600	-	126,271	50,000	68,173	-	1,097	7,001	126,271
2,921	-	-	-	9,803	5,400	3,875	-	528	-	9,803
15,116	-	1,633	-	46,900	18,000	10,212	e 12,457	6,231	-	46,900
3,550,400	-	100,000	-	8,660,647	3,000,000	3,660,647	-	-	2,000,000	8,660,647
2,116,887	-	23,003	-	4,952,113	2,000,000	2,295,721	-	656,392	-	4,952,113
18,478	-	-	-	63,480	40,000	9,706	-	7,280	6,500	63,480
88,309	-	{ f 200,000 g 60,000 }	-	800,671	300,000	{ 280,671 f 200,000 }	-	-	40,000	800,671
-	-	15,000	47,681	73,352	72,000	1,352	-	-	-	73,352
-	\$1,250	-	1,636	20,289	15,000	5,289	-	-	-	20,289

a Dividend unpaid.

b Plant.

c Lines, meters, lamps and globes.

d And guaranty.

e Surplus.

f Springfield Steam Power Co. bonds.

g Springfield Steam Power Co. stock.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Watertown Water Supply Company, . . .	1898. Mar. 22.	1893. Jan. 18.	\$150,000	\$38,500	\$21,000	\$17,500	\$17,000 a 7,000 b 14,500	\$2,585
Wauregan Paper Company,	June 12.	May 8.	100,000	150,000	with	real	estate	38,862
Waverly Hall Company (for 1892),	Jan. 9.	1892. Oct. 10.	5,000	5,319	with	R. E.	-	111
Waverly Hall Company,	Dec. 4.	1893. Oct. 9.	5,000	5,864	with	R. E.	-	49
Webster Electric Company, The,	Apr. 10.	Feb. 9.	45,000	18,271	with	R. E.	50,791	2,044
Weeden Manufacturing Corporation, . . .	Mar. 24.	Feb. 21.	12,000	-	-	-	5,000	6,134
Weeks & Potter Company,	Jan. 3.	1892. Dec. 6.	200,000	-	-	-	-	91,821
Weetamoe Mills,	Jan. 28.	1893. Jan. 25.	550,000	152,835	-	{ with R. E. }	200,000	8,790
Weinz Manufacturing Company, The, . . .	May 5.	Feb. 6.	10,000	-	-	-	5,000	9,272
Wellesley Co-operative Creamery Association,	May 16.	Apr. 10.	3,000	1,000	200	800	500	164
West Boylston Manufacturing Company, The, .	Apr. 1.	Feb. 18.	300,000	141,440	22,000	119,440	236,021	27,801
West Chop Steamboat Company,	July 13.	July 6.	8,000	-	-	-	c 8,000	200
West Dudley Co-operative Creamery Association,	May 10.	Apr. 1.	2,000	2,000	250	1,750	1,500	247
West End Supply Company, The,	Aug. 25.	d Jan. 17.	3,500	-	-	-	-	3,000
West Ware Paper Company, The,	Nov. 2.	Oct. 10.	30,000	35,000	6,000	29,000	23,920	15,780
West Warren Co-operative Association, . . .	Feb. 20.	Jan. 18.	4,645	1,640	-	-	-	1,422
Westboro' Boot and Shoe Manufacturing Company, The,	Apr. 14.	1892. Nov. 28.	31,000	13,300	1,950	11,350	8,801	24,507
Westboro' Factory Association, The, . . .	May 8.	1893. Apr. 5.	13,300	18,000	3,000	15,000	8,000	144
Westborough Gas and Electric Company, The,	Sept. 26.	e Sept. 16.	25,000	-	-	-	-	-
Westfield Cigar Company,	Jan. 31.	Jan. 1.	10,000	-	-	-	500	26,343

a Stand pipe.

d In lieu of annual.

b Filter gallery.

e Adjourned.

c Steamboats.

of Corporations—Continued.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Process.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for Depreciation.	Total.
-	-	a 218,715	\$14,700	\$313,000	150,000	b 150,000 13,000	-	-	-	\$313,000
\$50,725	-	-	-	239,587	100,000	c 33,131 100,000	-	\$8,456	-	239,587
-	-	{ d1,052 e 533 }	-	7,015	5,000	-	f \$725	1,290	-	7,015
-	-	{ d1,052 294 }	-	7,259	5,000	150	g 630	A 1,479	-	7,259
-	-	13,712	-	84,818	45,000	34,853	-	4,965	-	84,818
9,822	-	-	-	20,956	12,000	8,956	-	-	-	20,956
162,428	-	9,637	-	263,886	200,000	63,877	-	9	-	263,886
97,702	-	-	229,396	688,723	550,000	138,723	-	-	-	688,723
3,964	-	-	-	23,206	10,000	6,998	-	6,208	-	23,206
30	-	18	1,047	2,779	1,800	979	-	-	-	2,779
292,960	-	-	-	697,222	300,000	166,077	-	214,300	\$17,845	697,222
-	-	-	2,800	11,000	8,000	3,000	-	-	-	11,000
197	-	-	-	3,944	2,000	1,843	-	41	60	3,944
1,200	-	-	2,800	7,000	3,500	3,500	-	-	-	7,000
6,806	-	-	-	81,506	30,000	44,174	-	7,382	-	81,506
4,427	-	29	-	7,518	4,645	1,636	-	857	880	7,518
6,626	-	-	7,876	60,910	31,000	29,910	-	-	-	60,910
-	-	-	4,164	25,300	13,300	12,000	-	-	-	25,300
-	-	-	-	-	i	-	-	-	-	-
13,306	-	350	50	40,549	10,000	30,499	-	-	50	40,549

a Pipes, gates, hydrants, easements, etc.

b Bonds.

c Savings bank loan.

d Equipment.

e Expense account.

f Income account.

g Income.

A Excess of assets.

i Full amount has been subscribed for; company has voted to purchase and extend the plant of the Westborough Electric Light and Power Co. when arranged for by the directors.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Westfield Gas Light Company,	1893. Feb. 2,	1893. Jan. 25,	\$54,000	\$27,238	\$3,302	\$23,036	\$58,889	\$8,727
Westfield Power Company,	Jan. 13,	Jan. 11,	41,000	63,817	with	R. E.	10,000	306
Westfield Whip Company,	Apr. 24,	1892. Dec. 15,	10,000	-	-	-	-	21,155
Weston Illuminating Company,	Feb. 16,	Jan. 20,	150,000	-	-	-	-	-
Weymouth and Braintree Publishing Company,	Nov. 28,	1893. Nov. 15,	8,500	-	-	-	a 3,657	1,921
Weymouth Light and Power Company,	Apr. 12,	1892. June 23,	75,000	13,140	800	12,340	44,127	20,415
Weymouth Light and Power Company (2d return),	Oct. 27,	1893. June 21,	75,000	13,154	800	12,354	44,523	21,922
Weymouth Shoe Supply Company, The,	July 14,	June 5,	5,000	-	-	-	-	46,555
Wheeler Cotton Mills,	Sept. 26,	Aug. 26,	80,000	-	-	-	81,387	-
Wheeler Reflector Company,	Apr. 19,	Jan. 18,	65,000	-	-	-	-	15,853
Wheelman Company, The,	Feb. 14,	Feb. 1,	25,000	-	-	-	16,235	12,559
Wheelock Engine Company, The,	Jan. 31,	Jan. 24,	45,000	31,924	13,609	18,315	24,340	55,162
Whitcomb Envelope Company, The,	Apr. 17,	Mar. 15,	150,000	75,000	20,000	55,000	30,000	72,840
White and Bagley Company, The,	June 6,	Feb. 13,	3,500	-	-	-	250	7,279
White Oak River Corporation,	Nov. 3,	b Nov. 2,	30,000	-	-	c 26,577	11,787	10,647
Whitin Machine Works,	Mar. 11,	Jan. 16,	600,000	400,000	37,008	362,992	125,000	663,305
Whiting Paper Company,	Nov. 8,	Nov. 6,	300,000	325,000	with	R. E.	140,000	234,317
Whitman Co-operative Store, The,	Feb. 24,	Jan. 18,	1,140	-	-	-	-	1,250
Whitman Electric Company,	Apr. 12,	1892. Nov. 7,	20,000	-	-	219	7,003	2,282
Whitman Paper Box Company,	Apr. 20,	1893. Mar. 8,	15,000	-	-	6,483	9,303	4,791
Whitmore Manufacturing Company, The,	Mar. 30,	Jan. 28,	25,000	-	-	-	25,000	72,753
Whittenton Manufacturing Company,	June 21,	June 21,	600,000	600,000	with	real estate	-	324,005
Whittier Cotton Mills,	Feb. 10,	Jan. 11,	75,000	-	-	57,731	89,155	30,177

a Tools and fixtures.

b Adjourned.

c On leased land.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$495	-	-	-	\$95,349	\$54,000	\$22,009	-	\$15,381	\$3,959	\$95,349
a 33	-	-	-	74,156	41,000	30,700	-	2,456	-	74,156
12,133	-	-	-	33,291	10,000	21,269	-	2,023	-	33,291
-	-	-	\$150,000	150,000	150,000	-	-	-	-	150,000
367	b \$438	c \$3,308	-	9,720	8,500	1,136	-	84	-	9,720
2,225	-	d 83,980	-	173,287	75,000	96,359	-	1,928	-	173,287
3,025	-	d 88,832	-	175,457	75,000	95,720	-	4,737	-	175,457
28,154	-	-	-	74,911	5,000	59,770	-	5,519	4,622	74,911
361	-	8,254	15,917	105,919	80,000	25,919	-	-	-	105,919
19,922	31,635	1,700	-	69,130	65,000	4,130	-	-	-	69,130
400	-	400	21,316	50,910	25,000	25,910	-	-	-	50,910
48,801	10,000	-	-	170,167	45,000	108,062	-	17,116	-	170,167
79,874	-	-	-	257,517	150,000	102,343	-	5,174	-	257,517
1,761	-	-	-	9,290	3,500	4,581	-	1,209	-	9,290
28,543	e 13,980	22,653	14,872	120,059	30,000	99,059	-	-	-	120,059
120,646	-	-	-	1,308,951	600,000	369,706	-	280,245	50,000	1,308,951
120,663	-	-	-	819,990	300,000	40,182	-	304,798	175,000	819,980
1,317	-	-	-	2,570	1,140	846	-	302	282	2,570
718	-	18,297	398	28,917	20,000	8,917	-	-	-	28,917
5,331	-	-	4,578	30,481	15,000	15,481	-	-	-	30,481
110,305	-	-	-	208,058	25,000	96,306	\$86,752	with	reserves	208,058
510,871	-	-	-	1,434,876	600,000	594,283	-	240,598	-	1,434,876
53,559	-	-	-	270,622	75,000	119,589	-	30,553	5,500	280,622

a Supplies.

b Good will.

c Type, rules and cuts.

d Lines, etc.

e Timber rights.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.					Cash and Debts Receivable.
				Real Estate.	Land and Water Power.	Buildings.	Machinery.		
Whittier Machine Company,	1893. May 16,	1893. Feb. 21,	\$300,000	\$213,962	with	R. E.	\$97,593	\$107,354	
Wickersham Quoin Company,	Feb. 25,	Feb. 20,	6,500	-	-	-	230	1,105	
Wilbraham Woolen Company, The,	Mar. 1,	Jan. 27,	33,000	8,101	with	R. E.	19,002	5,439	
Wildner & Clark Shoe Company, The,	Sept. 14,	Aug. 14,	40,000	-	-	-	16,415	16,312	
Wiley and Russell Manufacturing Company,	Nov 11,	Sept. 30,	50,000	8,500	with	R. E.	30,804	89,469	
William G. Bell Company, The,	Oct. 3,	Sept. 15,	10,000	a 1,200	-	-	b 920 c 1,278 d 979	8,647	
William H. Burns Company,	Oct. 6,	Sept. 4,	150,000	-	-	-	29,368	61,000	
William J. Dinamore Corporation, The,	Sept. 30,	Sept. 7,	10,000	-	-	-	5,141	2,577	
Wm. Mason Manufacturing Company,	Feb. 20,	Jan. 23,	50,000	50,000	with	real	estate	19,579	
William N. Flynt Granite Company,	June 27,	Feb. 20,	100,000	-	-	\$40,000	10,000	36,165	
William S. Hills Company,	Mar. 15,	e Feb. 15,	30,000	-	-	-	-	34,987	
William Skinner Manufacturing Company,	Feb. 15,	Feb. 6,	100,000	-	\$60,000	-	25,000	415,279	
Williams Manufacturing Company, The,	Jan. 30,	Jan. 16,	100,000	30,000	with	R. E.	10,000	43,318	
Williams Market,	May 18,	May 17,	51,900	119,300	with	R. E.	-	4,117	
Williamstown Electric Light Company, The,	Feb. 9,	Jan. 3,	15,000	-	2,000	-	-	-	
Williamstown Gas Company,	June 19,	f	20,000	32,850	with	real	estate	882	
Williamstown Manufacturing Company,	Feb. 9,	g Jan. 18,	300,000	350,000	with	real	estate	240,694	
Williamstown Water Company,	July 26,	e July 24,	50,000	1,000	-	-	-	2,096	
Williston and Knight Company,	Dec. 20,	Dec. 19,	150,000	61,000	10,000	51,000	24,000	23,662	
Winchendon Electric Light and Power Company,	Feb. 13,	Jan. 3,	12,000	-	-	-	-	129	
Winkley and Maddox Ice Company, The,	May 25,	May 2,	30,000	17,700	10,000	7,700	1,500	7,063	
Winnistimmet Company,	June 30,	June 27,	500,000	100,000	with	R. E.	112,500	4,967	

a Spice mills, tools and elevator.

b Electric plant, office fixtures, safe and electrotypes.

c Iron and wood patterns.

d Tools, etc.

e Adjourned.

f Not held.

g Should have been.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debits.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$97,313	\$100,000	-	-	\$616,122	\$300,000	\$299,802	-	\$16,320	-	\$616,122
140	2,500	\$200	\$2,334	6,500	6,500	-	-	-	-	6,500
27,211	-	-	-	59,743	33,000	12,821	\$14,422	with	reserve	59,743
13,229	-	1,200	28,083	75,239	40,000	35,239	-	-	-	75,239
191,079	-	-	-	319,852	50,000	2,026	-	267,826	-	319,852
20,100	101	a 1,500	-	32,725	10,000	b 6,000 c 12,320	-	2,946	\$1,459	32,725
102,300	d 20,000	-	-	272,778	150,000	122,778	-	-	-	272,778
6,993	-	e 1,789	-	16,794	10,000	4,942	-	1,852	-	16,794
44,788	-	-	-	114,367	50,000	42,758 f 15,000	-	6,609	-	114,367
40,000	-	-	-	126,165	100,000	24,457	-	1,708	-	126,165
21,617	-	5,966	-	62,570	30,000	32,570	-	-	-	62,570
68,480	-	-	-	568,759	100,000	360,000	-	108,759	-	568,759
70,612	-	-	-	153,930	100,000	5,987	-	17,943	30,000	153,930
-	-	-	-	123,417	51,900	28,400	-	43,117	-	123,417
-	-	-	-	2,000	2,000	-	-	-	-	2,000
1,213	-	-	-	34,945	20,000	14,838	-	107	-	34,945
66,859	-	-	-	657,353	300,000	208,162	-	149,191	-	657,353
-	-	-	97,201	100,887	50,000	50,887	-	-	-	100,887
121,500	-	2,066	-	237,228	150,000	15,422	-	34,306	37,500	237,228
25,828	-	-	1,218	27,175	12,000	15,175	-	-	-	27,175
18,011	-	g 8,178	-	52,472	30,000	22,472	-	-	-	52,472
-	h 300,000	-	-	517,487	500,000	15,263	-	2,224	-	517,487

a Tweed River Co.

b Special loan.

c Bills and notes payable.

d Patterns, etc.

e Furniture, etc.

f Mortgage loan on real estate and machinery.

g Teams, etc.

h Ferry franchise.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Wire Goods Company, The,	1893. May 12,	1893. Jan. 18,	\$25,000	\$66,167	with	R. E.	\$25,453	\$8,450
Woburn Electric Light Company,	Dec 28,	Oct. 8,	120,000	22,640	with	R. E.	262,472	17,677
Woburn Gas Light Company,	Aug. 9,	July 17,	45,100	9,500	with	R. E.	59,753	9,014
Woburn Power Company,	Jan. 26,	1892. June 4,	15,000	14,200	with	R. E.	-	-
Wollaston Foundry Company,	July 20,	1893. July 12,	30,000	10,550	\$2,075	\$8,475	a 4,119	13,494
Woman's Journal, Proprietors of the, . . .	June 23,	Feb. 27,	10,000	-	-	-	-	3,000
Woodward and Brown Piano Company, . . .	Aug. 17,	b Aug. 16,	75,000	1,586	-	-	2,678	78,437
Worcester Bedding Manufacturing Company, The,	May 22,	Apr. 3,	12,000	-	1,500	c	-	5,068
Worcester Bleach and Dye Works Company, The,	Mar. 9,	Feb. 21,	30,000	23,500	with	R. E.	5,000	17,590
Worcester Cholesterine Company,	Mar. 23,	Mar. 7,	5,000	-	-	3,500	with bld'g's	286
Worcester Coal Company,	June 19,	b May 18,	50,000	23,251	with	R. E.	-	52,902
Worcester Co-operative Meat Market, . . .	Feb. 17,	Jan. 20,	3,000	-	-	-	-	2,864
Worcester Corset Company, The,	Jan. 23,	Jan. 10,	200,000	-	-	-	16,361	76,315
Worcester Electric Light Company,	Jan. 17,	1892. Sept. 14,	250,000	79,762	19,663	60,099	177,367	26,194
Worcester Electric Light Company (2d return), . . .	Oct. 14,	1893. Sept. 13,	250,000	79,902	19,663	60,239	178,160	25,473
Worcester Excursion Car Company, The,	May 31,	Jan. 3,	250,000	10,000	with	R. E.	-	1,609
Worcester Fire Appliance Company, The, . .	Nov. 9,	Apr. 11,	50,000	-	-	-	-	d 5,319
Worcester Gas Light Company,	Sept. 30,	Sept. 13,	500,000	191,000	with	R. E.	478,065	6,556
Worcester Steam Heating Company,	Sept. 5,	b May 2,	30,000	-	-	20,239	2,466	13,162
Worcester Theatre Association,	June 10,	May 9,	51,700	67,000	17,000	50,000	-	3,504
Worcester Wire Company,	June 14,	May 30,	100,000	62,000	with	R. E.	20,000	17,000
Worcester Woolen Mill Company, The,	May 12,	Feb. 20,	90,000	36,446	with	real estate	-	15,068

a And tools.

b Adjourned.

c Burned.

d About \$2,000 of which are bad debts, expected to be a total loss.

of Corporations — Continued.

ASSETS — Con.					LIABILITIES.					
Manufactures, Materials and Stock in Proc- ess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debts.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
\$37,000	-	-	-	\$157,070	\$25,000	\$71,812	-	\$40,758	-	\$137,070
2,594	\$21,000	\$306	\$18,916	345,605	120,000	$\left. \begin{array}{l} 125,605 \\ a 100,000 \end{array} \right\}$	$\left. \begin{array}{l} - \\ - \end{array} \right\}$	-	-	345,605
1,833	-	640	-	80,790	45,100	30	-	35,660	-	80,790
-	-	-	-	14,200	15,000	-	-	-	-	15,000
6,748	-	-	3,489	38,400	30,000	8,400	-	-	-	38,400
-	-	-	7,500	10,500	10,000	500	-	-	-	10,500
21,770	-	12,298	13,793	128,562	75,000	53,562	-	-	-	128,562
233	-	-	5,367	12,138	12,000	138	-	-	-	12,138
10,733	-	-	-	56,823	80,000	21,466	-	5,357	-	56,823
1,000	-	-	1,319	6,105	5,000	1,105	-	-	-	6,105
21,980	-	4,822	-	103,035	50,000	46,975	-	-	\$6,060	103,035
1,538	-	1,425	-	5,897	3,000	1,705	-	1,072	120	5,897
202,318	12,000	b 14,960	-	321,957	200,000	104,404	-	17,553	-	321,957
58,434	-	4,464	-	346,221	200,000	118,323	-	27,898	-	346,221
-	-	64,357	-	347,901	200,000	$\left. \begin{array}{l} a 100,000 \\ c 4,380 \end{array} \right\}$	$\left. \begin{array}{l} - \\ - \end{array} \right\}$	43,521	-	347,901
-	-	d 36,000	52,491	100,100	85,000	15,100	-	-	-	100,100
1,861	25,658	1,915	18,719	53,357	50,000	3,357	-	-	-	53,357
16,821	-	-	-	692,444	500,000	$\left. \begin{array}{l} 132,499 \\ e 10,036 \end{array} \right\}$	$\left. \begin{array}{l} - \\ - \end{array} \right\}$	49,909	-	692,444
17,312	8,000	-	-	61,279	30,000	28,153	-	3,126	-	61,279
-	-	-	26,196	96,700	51,700	f 45,000	-	-	-	96,700
19,000	-	-	-	118,000	100,000	18,000	-	-	-	118,000
153,437	-	-	-	204,951	90,000	83,718	-	31,233	-	204,951

a Bonds.

b Fixtures.

c Debts.

d Six cars.

e Dividends unpaid.

f Mortgages.

Abstract of CERTIFICATES OF CONDITION

NAME OF CORPORATION.	When Certificate was Filed.	Date of Meeting.	Capital Stock as fixed by the Corporation.	ASSETS.				
				Real Estate.	Land and Water Power.	Buildings.	Machinery.	Cash and Debts Receivable.
Workingmen's Building Association, . . .	1893. Apr. 27,	1893. Mar. 16,	\$100,000	\$54,009	with	R. E.	-	\$69,451
Worthy Paper Company,	Mar. 18,	Jan. 30,	100,000	73,405	with	R. E.	\$29,395	20,273
Woven Cane Fabric Company, The, . . .	July 14,	July 8,	5,000	-	-	-	-	4,965
Wright and Colton Wire Cloth Company, The, .	Dec. 18,	Sept. 11,	50,000	-	-	-	37,737	28,267
Wright and Potter Printing Company, The, .	Feb. 23,	Jan. 19,	50,000	-	-	-	23,540	\$2,818
Wright Machine Company,	Apr. 3,	Mar. 29,	12,000	-	-	-	5,348	2,654
Wright Manufacturing Company,	Feb. 28,	Jan. 17,	60,000	14,000	-	-	31,632	15,081
Wrought Iron Casting Company,	Mar. 29,	α	25,000	-	-	-	16,969	21,360
Total Certificates Filed, . . .		1,733	281,083,839	121,375,072	20,827,134	40,842,853	91,020,726	118,909,125
Deduct Duplicates, . . .		46	6,699,700	3,126,127	398,609	1,598,568	3,369,259	1,638,418
Total Corporations, . . .		1,687	274,384,139	118,248,945	20,428,525	39,244,285	87,651,467	117,271,007

α Condition as of Dec. 1, 1892.

of Corporations — Concluded.

ASSETS—Con.					LIABILITIES.					
Manufactures, Materials and Stock in Pro- cess.	Patent Rights.	Miscellaneous.	Balance Profit and Loss.	Total.	Capital Stock.	Debt.	Reserves.	Balance Profit and Loss.	Reserve for De- preciation.	Total.
-	-	\$300	-	\$123,760	\$100,000	\$23,000 a 760	-	-	-	\$123,760
\$29,585	-	-	-	152,658	100,000	27,504	-	\$25,144	-	152,658
1,124	-	-	-	6,089	5,000	-	-	1,089	-	6,089
42,793	\$5,000	-	-	113,806	50,000	39,520	\$7,828	16,458	-	113,806
2,934	-	24,379	-	83,671	50,000	7,543	-	17,589	\$8,539	83,671
6,134	-	8,134	-	22,270	12,000	8,595	-	-	1,675	22,270
69,728	-	-	-	130,441	60,000	31,700	-	-	38,681	130,441
19,327	-	-	-	57,656	25,000	12,644	-	-	20,012	57,656
120,182,379	4,931,225	51,992,894	13,845,213	543,165,017	274,591,568	159,887,292	30,441,521	62,856,715	17,349,052	545,117,207
2,121,062	111,008	353,539	275,987	11,582,831	6,590,000	3,764,637	15,419	1,073,810	140,368	11,584,234
117,761,317	4,820,217	51,639,355	13,569,226	531,882,183	268,001,568	156,122,655	30,426,102	61,782,905	17,208,684	533,532,973

a Received on contracts for sales not completed.

GENERAL STATEMENT FOR 1893.

Organizations.

Capital stock of 249 corporations, organized under P. S. chaps. 106, 107, 115 and 117,	\$12,280,750
Without capital, 235 religious, benevolent, library or charitable corporations, organized under P. S. chaps. 40 and 115; chap. 404, Acts of 1887; chap. 429, Acts of 1888, and chap. 421, Acts of 1890,	-
Capital stock of 1 corporation (Masonic association), re-organized under P. S. chap. 115, sect. 13,	32,400
Capital stock of 5 street railway corporations, organized under P. S. chap. 113,	280,000
Without capital, 2 mutual fire insurance companies, under chap. 214, Acts of 1887,	-
Total,	<u>\$12,593,150</u>

Capital paid in.

Capital paid up of 201 corporations, under P. S. chap. 106, sects. 46 and 48,	\$9,491,700
Capital partially paid of 7 street railway corporations, under P. S. chap. 113,	615,600
Total,	<u>\$10,107,300</u>

Investments.

Capital invested by 42 corporations, certificates under P. S. chap. 106, sects. 46 and 48, in real estate,	\$1,981,110
Capital invested by 106 corporations, certificates under P. S. chap. 106, sects. 46 and 48, in personal estate,	3,716,714
Capital on hand by 160 corporations, certificates under P. S. chap. 106, sects. 46 and 48 in cash,	3,793,876
Total,	<u>\$9,491,700</u>

Capital of 7 street railway corporations not required to state investment,	\$701,200
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Increase.

Capital increased by 62 corporations, under P. S. chap. 106, sect. 56,	\$9,665,900
Of which there has been paid in,	9,665,900
Capital increased by 5 street railway corporations, under P. S. chap. 113, sect. 15, as amended by chap. 366, Acts of 1887,	790,000

Reduction.

Capital reduced by 16 corporations, under P. S. chap. 106, sect. 57,	\$490,610
Present capital,	1,965,000
32 corporations dissolved by the supreme judicial court.	

**CERTIFICATES OF CONDITION, OR ANNUAL RETURNS FOR 1893 UNDER
P. S. 106, SECT. 54.**

1,733 certificates filed, 46 of which were for former years, or were duplicates, reducing the number to 1,687 corporations which made returns.	
Total fixed capital of these 1,687 corporations,	\$274,884,139
<i>Assets,¹ as follows:—</i>	
Total real estate (in some returns machinery is included),	\$118,248,945
Land and water power,	20,428,525
Buildings,	39,244,285
Machinery (sometimes included with real estate, and excluded here),	87,651,467
Cash and debts receivable,	117,271,007
Manufactures, merchandise, material and stock in process,	117,761,317
Patent rights,	4,820,217
Miscellaneous,	54,639,355
Balance profit and loss,	13,569,226
Total assets of corporations as they foot up in the table, ²	531,682,183
<i>Liabilities, as follows:—</i>	
Total capital stock (paid in or regarded as a liability),	\$268,001,568
Total debts,	156,122,655
Reserves (some corporations give total, others give this item as a detail),	30,426,102
Balance profit and loss,	61,782,905
Reserve for depreciation (this reserve is held by some corporations for other purposes, and is so stated in a note),	17,208,684
Total liabilities of corporations as they foot up in the table, ²	583,532,973

¹ In *tabulating*, the fraction of a dollar, if over 50 cents, is added as one dollar; if less than 50 cents, it is dropped.

² But the totals of assets and liabilities of corporations failing to give *totals* are here added to those given (in all 1,687).

ANNUAL RETURNS UNDER P. S. CHAP. 109.

Three Companies for the Transmission of Intelligence by Electricity:—	
Capital paid in,	\$18,839,400 00
Receipts for a year,	7,051,950 22
Expenditures for a year,	7,225,998 63
Real estate owned, and value,	900,000 00
Cash on hand,	1,668,150 25
Credits on book account,	3,649,419 13
Amount of indebtedness,	3,074,282 19

FEES PAYABLE IN THE SECRETARY'S OFFICE UNDER THE PUBLIC STATUTES AND AMENDMENTS THERETO AND OTHER ACTS FOR THE FORMATION AND REGULATION OF CORPORATIONS.

ORGANIZATIONS.

For filing and recording the CERTIFICATE OF ORGANIZATION, including the Agreement of Association, together with the issuing of the Secretary's CERTIFICATE OF INCORPORATION, having "the force and effect of a special charter," under Public Statutes, chap. 106, sects. 21, 22, 84, and Acts of 1884, chap. 180, sect. 1, *one-twentieth of one per cent. of the amount of the capital stock*, as fixed by the agreement of the Association.

This fee (P. S. chap. 106, sect. 84) shall not be less, in any case, than *five dollars*, nor shall it exceed *two hundred dollars*.

For filing and recording the CERTIFICATE OF ORGANIZATION, including the Agreement of Association, and issuing the Secretary's CERTIFICATE OF INCORPORATION, under P. S. chap. 40, sect. 17, or P. S. chap. 115, sect. 4, or P. S. chap. 115, sect. 6, or P. S. chap. 117, sect. 4, or under chap. 404 of 1887, sect. 5, or chap. 429 of 1888, sect. 7, or chap. 421 of 1890, sect. 8, FIVE DOLLARS.

INSURANCE CORPORATIONS.

For filing and recording the CERTIFICATE OF ORGANIZATION, including the Agreement of Association, together with the issuing of the Secretary's CERTIFICATE OF INCORPORATION, having "the force and effect of a special charter," under chap. 214 of 1887, sect. 30, TWENTY-FIVE DOLLARS.

RAILROAD AND STREET RAILWAY CORPORATIONS.

For filing and recording the ARTICLES OF ASSOCIATION, and accompanying CERTIFICATES, and issuing the Secretary's CERTIFICATE OF INCORPORATION, under P. S. chap. 112, sects. 43, 44 and 1st cl. of sect. 45; P. S. chap. 112, sect. 44; P. S. chap. 112, sect. 227; and P. S. chap. 113, sect. 8, FIFTY DOLLARS.

JOINT STOCK COMPANIES UNDER GENERAL LAWS IN FORCE PREVIOUS TO 1870.

For filing and recording the CERTIFICATE OF ORGANIZATION of companies found under chap. 133 of 1851, or chap. 61 of the General Statutes previous to June 9, 1870, and not before recorded, FIVE DOLLARS.

VARIOUS OTHER CERTIFICATES.

For filing and recording the CERTIFICATE OF PAYMENT OF CAPITAL, under P. S. chap. 106, sects. 46, 48, ONE DOLLAR.

For filing and recording the CERTIFICATE OF CONDITION (*or annual return*), under P. S. chap. 106, sects. 54, 84, FIVE DOLLARS.

For filing and recording the CERTIFICATE OF INCREASE OF CAPITAL, under P. S. chap. 106, sects. 56, 84, "*one-twentieth of one per cent. of the amount by which the capital is increased: provided, that the amount so to be paid shall not, when added to the amount or amounts previously paid for filing and recording certificates under sect. 11 or sect. 12, and under sect. 34 of said Act*" (chap. 224 of 1870; P. S. chap. 106, sects. 21, 22, 56, 84), "*exceed in any case the sum of two hundred dollars.*"

For filing and recording the CERTIFICATE OF REDUCTION OF CAPITAL, under P. S. chap. 106, sect. 57, ONE DOLLAR.

For filing and recording the CERTIFICATE OF AUTHORIZATION, under P. S. chap. 106, sects. 58, 74, 84, ONE DOLLAR.

For filing and recording the CERTIFICATE OF CONFIRMATION OF ORGANIZATION, under P. S. chap. 106, sect. 79, ONE DOLLAR.

For filing and recording the CERTIFICATE OF CONFIRMATION OF PROCEEDINGS, under P. S. chap. 106, sect. 80 (\$1.00 only), ONE DOLLAR, OR TWENTY-FIVE CENTS EACH PAGE.

For filing and recording the CERTIFICATE OF ADDITION TO OR CHANGE OF BUSINESS, under sects. 51, 52, 84 of the P. S., "*one-twentieth of one per cent. of the amount of the capital stock of the corporation.*"

For filing and recording the CERTIFICATE OF CONDITION OF FOREIGN CORPORATIONS, under sect. 1 of chap. 341 of 1891, FIVE DOLLARS.

For filing and recording the CERTIFICATES OF INCREASE AND REDUCTION OF CAPITAL OF FOREIGN CORPORATIONS, under sects. 3 and 4 of chap. 341 of 1891, ONE DOLLAR.

RAILROAD AND RAILWAY CORPORATIONS.

For filing the CERTIFICATE OF SUBSCRIPTION, *and of partial payment of Capital Stock*, under P. S. chap. 112, sects. 85, 86, FIFTY DOLLARS.

For filing and recording the certificate relating to BRANCHES AND EXTENSIONS of railroads, under P. S. chap. 112, sect. 139, FIFTY DOLLARS.

For filing *and recording* the CERTIFICATE OF INCREASE OF CAPITAL OF railroad corporations, under P. S. chap. 112, sect. 45, cl. 2; and P. S. 113, 15, or under Special Acts of Incorporation, ONE DOLLAR.

INSURANCE COMPANIES.

For filing and recording the CERTIFICATE OF INCREASE OF CAPITAL, under chap. 214 of 1887, sect. 36, FIVE DOLLARS.

For filing and recording the CERTIFICATE OF REDUCTION OF CAPITAL, under chap. 214 of 1887, sect. 37, FIVE DOLLARS.

For official copies of any of the records mentioned in chap. 224 of 1870, P. S. chaps. 106, 112, 113, 115, etc., TWENTY-FIVE CENTS FOR ONE PAGE, and if it contains more than one page, at the rate of twenty cents for each page after the first, and twenty-five cents for the certification of the same. And the same fees for other corporation copies.

General Laws under which Corporations may be Formed; also Regulated.

PUBLIC STATUTES.		
Chapters.	Sections.	
38	26	Relating to the formation of religious societies.
38	43	Respecting Protestant Episcopal churches.
38	44	Organization of Methodist Episcopal churches.
38	48-50	Incorporation of Roman Catholic churches.
39	-	Of donations and conveyances for pious and charitable uses.
40	16-20	Of library corporations.
82	1-8	Of cemeteries.
105	-	Of certain powers, duties and liabilities of corporations.
105	40-45	Of dissolution of corporations.
106	-	Formation of manufacturing and other corporations.
106	7	For carrying on any mechanical, mining or manufacturing business.
106	8	For carrying on agricultural, horticultural, quarrying, ice or printing business.
106	9	For carrying on co-operative business or trade.
106	10	For carrying on fishing business, and opening outlets, canals or ditches, etc.
106	11	For making and selling gas, generating and furnishing steam or hot water.
106	12	For transacting the business of a common carrier, etc.
106	13	For erecting and maintaining a hotel or public hall. (Amended, Acts 1888, chap. 116.)
106	14	For carrying on any lawful business, not otherwise provided for, etc.
106	15	For capitalizing the indebtedness of bankrupt and insolvent corporations.
107	-	Of swine-slaughtering associations.
108	-	Of canal and bridge corporations.
109	-	Of companies for the transmission of intelligence by electricity.
110	-	Of aqueduct corporations, how incorporated, etc.
111	-	Of proprietors of wharves, general fields, and real estate lying in common.
112	-	Of railroad corporations and railroads.
112	44	Of certificate of incorporation.
112	223	Of railroad tracks for private use.
112	225	Of railroads and telegraphs in foreign countries.
113	-	Of street railway corporations.
114	-	Of agricultural and horticultural societies.
115	-	Of societies for charitable, educational and other purposes, formation, etc. (Sections 8, 9, 10, 11 and 12 repealed, Acts of 1888, chap. 429, sect. 21. See also chapter 439, Acts of 1890.)
116	-	Of savings banks and institutions for savings.
117	-	Of co-operative (savings fund and loan associations) banks.
118	-	Of banks and banking; formation of banks, etc.

General Laws under which Corporations may be Formed — Continued

Acts of —	Chapters.	Sections.	
1882, .	195	1-5	Enlarging the powers and duties of associations for charitable and other purposes. (Section 1 repealed, Acts of 1898, chap. 429, sect. 21.)
1882, .	244	1-4	Of the formation of relief societies by the employees of railroad and steamboat corporations.
1882, .	251	1-3	Relating to co-operative saving fund and loan associations.
1883, .	93	1-4	Changing the names of the foregoing associations to that of "Co-operative Banks."
1883, .	268	1, 2	To prohibit certain medical societies from conferring degrees.
1884, .	180	1-6	Formation of corporations to examine and guarantee titles to real estate.
1884, .	330	1-5	Concerning foreign corporations having a usual place of business in this Commonwealth.
1884, .	78	1	Trustees of churches or religious societies may become bodies corporate, in certain cases.
1885, .	240	1, 2	Authorizing the formation of corporations for making, selling and distributing gas for heating, cooking, chemical and mechanical purposes.
1885, .	265	1-4	Authorizing the formation of corporations for the purpose of cremating the bodies of the dead.
1885, .	310	-	Relating to change of business by corporations.
1886, .	125	1-3	Authorizing railroad corporations to join certain relief societies.
1886, .	209	1-3	Authorizing corporations to issue special stock to be held by their employees only.
1886, .	222	1, 2	Extending the powers of certain insurance companies.
1886, .	239	1, 2	Relating to the Protestant Episcopal and Reformed Episcopal churches.
1886, .	337	1-5	Authorizing street railway companies to use the cable system as a motive power.
1886, .	346	1-9	Relating to gas companies.
1887, .	214	1-112	To amend and codify the statutes relating to insurance.
1887, .	216	1-7	Relating to co-operative banks.
1887, .	225	1, 2	Requiring annual returns from certain corporations.
1887, .	248	1-6	Concerning limited partnerships.
1887, .	366	1, 2	In relation to the increase of the capital stock of street railway companies.
1887, .	385	1-11	To authorize gas companies to furnish electric light.
1887, .	404	1-8	To provide for the incorporation of churches.
1888, .	134	1-5	Authorizing the incorporation of labor or trade organizations.
1888, .	158	1, 2	In relation to the exemption of the property of certain literary and other associations from taxation.
1888, .	165	1, 2	Concerning the investments of mutual life insurance companies.
1888, .	177	1, 2	Relative to the stock of associations formed for charitable, educational and other purposes.
1888, .	188	1, 2	In relation to voting by proxy at meetings of corporations.
1888, .	321	1, 2	Authorizing foreign manufacturing corporations to hold real estate in this Commonwealth.
1888, .	326	1, 2	To enable incorporated religious societies to make by-laws.
1888, .	387	1-15	In relation to mortgage loan and investment companies.
1888, .	413	1-28	In relation to safe deposit, loan and trust companies.
1888, .	420	1-22	Relating to fraternal beneficiary organizations.
1889, .	160	1, 2	Relating to co-operative banks.
1889, .	222	1-4	Relative to the voting as proxies and the soliciting of proxy votes by officers of corporations and the filing of lists of stockholders.
1889, .	290	-	Requiring cemetery corporations to keep records of all conveyances of burial lots and contracts in relation thereto.
1889, .	316	1-6	In relation to the issue of mortgage bonds by street railway companies.

PUBLIC STATUTES, CHAP. 105, SECT. 40, OF DISSOLUTION.

“When a majority in number or interest of the members of a corporation desire to close its concerns, they may apply by petition to the supreme judicial court, setting forth in substance the grounds of their application; and the court, after due notice to all parties interested, and a hearing, may, for reasonable cause, decree a dissolution of the corporation. A corporation so dissolved shall be deemed and held extinct in all respects as if its corporate existence had expired by its own limitations.”

[P. S. chap. 105, sect. 45.]

RETURNS TO BE MADE OF CORPORATIONS DISSOLVED BY THE SUPREME JUDICIAL COURT.

When a corporation is dissolved by the supreme judicial court, the clerk of the courts for the county in which the decree or order for dissolution is made shall forthwith make return thereof to the Secretary of the Commonwealth, giving the name of the corporation dissolved, and the date upon which such order or decree was made.

CERTIFICATES OF PAYMENT AND INVESTMENT OF CAPITAL.

The attention of the officers of corporations is called to the requirements of the corporation laws respecting the filing and recording of certificates of payment and investment of capital. Special attention is asked to the following: Public Statutes, chap. 106, sects. 46, 48, 49, 60, 61.

RECORDS, INDEXES, FEES, PUBLICATIONS, ETC.

A general index has been prepared for each year, embracing every certificate recorded in the office, concerning joint stock and other corporations, since the year 1851, when the first was recorded. This index includes all railroad, railway, insurance, manufacturing, mining, and other business corporations, together with associations for library, benevolent, educational and religious purposes, which *have filed certificates* of any kind in this office.

The records of religious and benevolent associations date only from the year 1874, when the existing law for their formation, and for the filing of their certificates in the Secretary's office, went into effect. The office has no knowledge of the legal existence of those formed previously to 1874 under general law, as the certificates of such organizations were required to be "recorded in the office of the register of deeds for the county or district" wherein they were located; nor has it official information of any class of corporations *dissolved* by the supreme judicial court previous to 1880.

Every fee paid into the office for recording under the provisions of chap. 224 of 1870 (P. S. chap. 106), and every subsequent corporation act (as well as those for some years previous), has been made a matter of record with the certificate itself, the money being paid into the treasury at the time designated by the statute. The propriety of such record is not only obvious, but the record has been found to be necessary in order to the just assessment of subsequent fees, dependent upon the amount of payments previously made. (*Vide* chap. 356 of the Acts of 1871, or P. S. chap. 106, sect. 84, 3d cl.)

Abstracts of the annual returns are made and published weekly by the "BANKER AND TRADESMAN COMPANY" of Boston. Other abstracts of the original certificates are made by representatives of the press and others, for the accuracy of which the office is not responsible.

TABLE I. — *Aggregates and Averages under the Corporation Laws of the several classes of Corporations whose Certificates of Organization have been filed in the Secretary's Office.*

JOINT STOCK COMPANIES UNDER GENERAL LAWS IN FORCE FROM 1851 TO 1870, INCLUSIVE OF RETURNS TO 1875, UNDER SAID LAWS.

YEARS.	Number of Corporations organized with-out Capital.	Number of Corporations organized with Capital.	Amount of Capital.	Average Capital to Each Corporation having Capital.	Number of Corporations paying in.	Amount of Capital paid in.	Average paid in to Each Corporation.	INCREASE OF CAPITAL.			REDUCTION OF CAPITAL.		
								Number of Corporations.	Amount of Increase.	Amount paid in.	Number of Corporations.	Amount of Decrease.	Amount of Capital Stock.
1851 to 1875, . . .	-	972	\$143,898,758	\$148,044	972	\$125,403,725	\$129,016	100	\$8,049,742	\$7,556,480	20	\$3,542,800	-

CORPORATIONS UNDER CHAP. 224 OF 1870, SECT. 11; CHAP. 375 OF 1874; CHAP. 224 OF 1877; CHAP. 404 OF 1887; CHAP. 429 OF 1888; CHAP. 421 OF 1890; AND P. S. CHAPS. 106, 115, 117.

1870 to 1892, . . .	2,223	3,225	\$314,224,706	\$97,494	2,435	\$178,608,024	\$73,348	356	\$87,947,231	\$87,738,031	329	\$34,635,950	\$31,650,550
1893, . . .	235	249	12,280,750	49,320	201	9,491,700	47,222	62	9,665,900	9,665,900	16	480,610	1,965,000
TOTAL, . . .	2,458	3,474	\$326,505,455	\$93,986	2,636	\$188,094,724	\$71,856	918	\$97,613,131	\$97,404,931	345	\$35,126,560	\$33,615,550

CORPORATIONS REORGANIZED UNDER CHAP. 224 OF 1870, SECT. 12; CHAP. 49 OF 1875, SECT. 2; AND P. S. CHAP. 106, SECT. 22, AND P. S. CHAP. 115, SECT. 13.

1870 to 1892, . . .	10	32	\$4,248,050	\$132,752	30	-	-	11	\$1,615,550	-	2	\$247,000	\$63,000
1893, . . .	-	1	82,400	-	-	-	-	-	-	-	-	-	-
TOTAL, . . .	10	33	\$4,280,450	\$132,711	30	-	-	11	\$1,615,550	-	2	\$247,000	\$63,000

INSURANCE CORPORATIONS UNDER CHAP. 375 OF 1872; CHAP. 214 OF 1887; AND P. S. CHAP. 119.

1872 to 1892,	22	27	\$7,450,000	\$275,926	27	\$7,200,000	\$266,667	18	\$4,000,000	\$3,600,000	-	\$542,800	\$357,200
1893,	2	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL,	24	27	\$7,450,000	\$275,926	27	\$7,200,000	\$266,667	18	\$4,000,000	\$3,600,000	-	\$542,800	\$357,200

RAILROAD COMPANIES UNDER CHAP. 533 OF 1872; CHAP. 372 OF 1874; CHAP. 274 OF 1879; AND P. S. CHAP. 112.

1873 to 1891,	-	37	\$7,708,000	\$206,324	28	\$520,130	\$18,576	31	\$57,231,500	\$296,500	6	\$1,140,500	\$5,410,500
1892,	-	1	130,000	130,000	1	26,000	26,000	-	-	-	-	-	-
TOTAL,	-	38	\$7,838,000	\$206,263	29	\$546,130	\$18,832	31	\$57,231,500	\$296,500	6	\$1,140,500	\$5,410,500

STREET RAILWAY COMPANIES UNDER CHAP. 29 OF 1874; AND P. S. CHAP. 113.

1875 to 1892,	-	α 55	\$3,121,000	\$56,745	53	\$2,509,000	\$47,340	52	\$7,674,900	\$1,846,400	2	\$55,000	\$106,000
1893,	-	5	280,000	56,000	7	615,600	87,943	5	790,000	790,000	-	-	-
TOTAL,	-	60	\$3,401,000	\$56,683	60	\$3,124,600	\$52,077	57	\$8,364,900	\$2,636,400	2	\$55,000	\$106,000

α One elevated railway included.

TABLE II. — *Annual Returns, Aggregates compiled from "Certificates of Condition," under Acts of 1870, 224, 33; 1874, 349, 1; and P. S. 106, 54.*

FOR THE YEAR.	Filed during the Year.	Filed subse- quently.	In All.	Amount of Capital Paid in.	Total Assets.	Total Liabilities.
1870,	124	57	181	\$39,019,227	\$56,999,378	<i>a</i> \$18,383,571
1871,	538	58	596	114,134,786	162,202,732	<i>a</i> 51,933,398
1872,	648	11	659	122,570,023	182,415,165	<i>a</i> 60,136,836
1873,	654	13	667	131,253,840	211,371,742	<i>a</i> 73,966,236
1874,	694	30	724	141,761,394	228,523,526	<i>a</i> 85,178,848
1875,	717	11	728	140,495,253	241,608,145	<i>b</i> 245,520,263
1876,	734	19	753	150,889,066	249,601,076	<i>b</i> 250,572,195
1877,	743	9	752	147,665,201	244,059,994	<i>b</i> 252,772,780
1878,	736	3	739	140,356,554	231,427,335	<i>b</i> 240,776,897
1879,	730	12	742	142,429,708	231,633,644	<i>b</i> 270,701,031
1880,	756	15	771	143,605,224	242,998,175	<i>b</i> 251,363,058
1881,	817	21	838	161,027,122	278,538,305	<i>b</i> 287,019,164
1882,	872	16	888	169,960,798	300,956,013	<i>b</i> 309,998,291
1883,	954	26	980	184,621,238	325,205,019	<i>b</i> 336,484,860
1884,	994	18	1,012	193,427,031	343,434,221	<i>b</i> 354,597,584
1885,	1,056	14	1,070	198,516,551	344,888,926	<i>b</i> 355,486,400
1886,	1,095	4	1,099	194,411,397	349,406,881	<i>b</i> 357,759,665
1887,	1,182	55	1,237	200,324,689	358,150,462	<i>b</i> 366,246,827
1888,	1,306	38	1,344	213,724,932	393,004,196	<i>b</i> 397,678,552
1889,	1,369	34	1,403	219,823,771	409,730,587	<i>b</i> 413,620,108
1890,	1,445	32	1,477	229,227,098	452,073,940	<i>b</i> 455,252,834
1891,	1,538	39	1,577	239,533,854	477,074,407	<i>b</i> 479,036,971
1892,	1,612	46	1,658	250,087,231	499,129,048	<i>b</i> 501,730,621
1893,	1,687	-	-	268,001,568	531,882,183	<i>b</i> 533,532,973

a Not including capital.

b Including capital and reserves.

The following "associations" have applied in regular form for corporate franchises, their certificates of organization being duly approved by the Commissioner of Corporations and deposited in this office, recorded, and "charters" or, otherwise, "certificates of incorporation" duly executed in behalf of each; but, no parties representing either of them appearing to claim said charters or pay the legal fees, the said associations, having no legal evidence of incorporation, are deemed in abeyance as corporations, until such time as they shall fully comply with the requirements of law in such cases made and provided. As there is no legal limit of time established within which they must apply for the certificate of their corporate existence, the said charters are held for delivery, upon a compliance with the remaining provisions of law in that respect.

NAME.	Location.	Capital.	Date.	Fees due.
New England Fire Safety Company,	Boston, . .	\$100,000	July 9, 1872,	\$50 00
Barium Manufacturing Company,	Boston, . .	200,000	Oct. 7, 1875,	100 00
Boston Copper Mining Company,	Boston, . .	50,000	Jan. 1, 1881,	25 00
Schenck Continuous Excavator Company,	Boston, . .	100,000	Aug. 4, 1881,	50 00
Apollo Manufacturing Company,	Boston, . .	60,000	Mar. 29, 1883,	30 00
Cambridge and Somerville Electric Light Company, .	Cambridge, .	75,000	April 9, 1884,	37 50
North Star Manufacturing Company,	Springfield, .	10,000	Nov. 21, 1885,	5 00
Conant Manufacturing Company,	Boston, . .	100,000	Jan. 13, 1887,	50 00
Coggeshall Manufacturing Company, The,	Boston, . .	100,000	May 20, 1890,	50 00

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FIFTH ANNUAL REPORT

OF THE

COMMISSIONER

OF

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Commonwealth of Massachusetts.

OFFICE OF THE COMMISSIONER OF FOREIGN MORTGAGE CORPORATIONS,
No. 5 TREMONT STREET, BOSTON, JAN. 2, 1894.

*To the Honorable Senate and House of Representatives in General Court
assembled.*

The Commissioner of Foreign Mortgage Corporations, in accordance with the provisions of law (chapter 427, Acts of 1889, and chapters 275 and 382, Acts of 1891, as amended by chapter 303, Acts of 1893), has the honor to present his annual report for the year 1893.

Twenty-one companies whose returns were published in last year's report have ceased to do business, according to law, in this Commonwealth, viz. : —

American Investment Company of N. H.,	. Nashua, N. H.
American Loan and Trust Company,	. Duluth, Minn.
American Loan and Trust Company,	. Omaha, Neb.
Central Kansas Loan and Trust Company,	. Russell, Kan.
Chamberlin Investment Company,	. Denver, Col.
Colorado Loan and Mortgage Company,	. Colorado Springs, Col.
Eastern Banking Company,	. Hartford, Conn.
Equitable Mortgage Company,	. Kansas City, Mo.
Knight Investment Company,	. Wichita, Kan.
Lockwood Mortgage Company,	. Anthony, Kan.
Lombard Investment Company,	. Kansas City, Mo.
New Hampshire Trust Company,	. Manchester, N. H.
North Western Guaranty Loan Company,	. Minneapolis, Minn.
Oberlin Loan Trust and Banking Company,	. Oberlin, Kan.
Security Loan and Trust Company of South California,	. Los Angeles, Cal.
Sioux City Land Company,	. Sioux City, Iowa.

Sioux City Investment Company,	. . .	Sioux City, Iowa.
Texas Loan Agency,	. . . . .	Corsicana, Texas.
Waddell (R. J.) Investment Company,	. . .	Ottawa, Kan.
Washington Loan and Trust Company,	. . .	Walla Walla, Washington.
Watkins (J. B.) Land Mortgage Company,	. .	Lawrence, Kan.

Of these companies, four, viz. : the Chamberlin Investment Company, the Equitable Mortgage Company, the Lombard Investment Company and the North Western Guaranty Loan Company, have failed and are now in the hands of receivers.

The New Hampshire Trust Company has suspended payment in its savings bank department, with no default or loss in the payment of its mortgage obligations as yet.

Of the sixteen other companies, three, viz. : the American Investment Company of New Hampshire, the Eastern Banking Company of Hartford, Conn., and the Sioux City Land Company, have practically retired from all business. Some of the remaining thirteen withdrew voluntarily because their business in this State did not yield sufficient profit, others have withdrawn at the request or suggestion of the Commissioner because their resources were so impaired that in his judgment they were no longer entitled to the confidence of investors.

One company, viz. : the Security Mortgage and Trust Company of Dallas, Texas, not included in last year's report, has entered the State to do business.

The returns, duly sworn to, of the twenty-three companies now doing business here, together with comparative statements of their several assets and liabilities, and of the business done in Massachusetts by all companies during any part of the year ending July 1, 1893, are appended to this report.

In accordance with chapter 303 of the Acts of 1893, licenses have been granted to these twenty-three companies to do business in Massachusetts for one year from July 1, 1893. The following comparison is made between the returns for the years 1892 and 1893 of the twenty-two companies doing business here during both years : —

	1893.	1892.
First mortgage loans,	\$28,158,643 88	\$26,363,989 75
Second mortgage loans,	848,939 33	784,852 55
Tax sale certificates,	139,218 92	144,399 54
Real estate acquired by foreclosure, including expense,	1,825,883 96	1,630,616 08
Amount of interest in default more than 60 days,	266,175 41	240,539 78
Cash (on hand and in bank),	686,494 72	736,303 20
Capital paid in,	10,156,071 65	9,797,135 46
Surplus and undivided profits,	1,816,616 21	1,843,857 50
Debentures outstanding,	24,612,834 07	22,691,466 83

Of the twenty-three companies now holding licenses to do business in Massachusetts, one is in the position of a man who asks an extension from his creditors. This company is, I believe, honestly conducted, but from various causes cannot meet all its obligations at the moment, while there are many reasons for hoping that it may be able so to do in the near future. Two other companies, while meeting their obligations at present, have suffered from so great a depreciation in the value of the real estate owned or carried by them that their assets at present could not meet their obligations if the latter were now all due. From each of these three companies I have required a written promise that it will place no new loans, incur no new obligations nor deal with any new customer in Massachusetts until its condition shall become satisfactory to the Commissioner. Concerning the three companies referred to, the Commissioner's duties are two-fold. His first duty is undoubtedly to protect the citizens of the Commonwealth who have not already invested, and to prevent, so far as lies in his power, any of these citizens from investing in the securities offered by any of these three companies, under a mistaken idea that the supervision commanded by law will add any safeguard to such investments.

His second duty (which must be always subordinate to the first) is to protect, as far as lies in his power, the interests of such citizens as have already invested. To revoke the licenses granted to either of these three companies would probably so damage that company's credit and standing as to compel a receivership, with the probable con-

sequence of a sacrifice of assets, and irreparable injury to the investors therein. I believe, therefore, that the method I have pursued in accepting the companies' written promises, with sufficient guarantees for the fulfilment of these promises, to abstain from transacting new business, together with vigilant supervision of all their transactions, will best conserve the interests of all the citizens of the Commonwealth.

With the exception of these three companies as before described, I believe that all the companies now engaged in negotiating foreign mortgages in Massachusetts are in sound condition.

The Legislature of Kansas passed last winter a new "stay" law, under the operation of which the time necessary to complete the foreclosure of a mortgage was extended, so that now it is possible for a mortgagor to delay a mortgagee in obtaining possession of a piece of property on which he holds a defaulted mortgage for three years and a half after the time of default. The result of this appears in the withdrawal of many Kansas companies from business, and in the increased rate of interest which the owner of Kansas real estate is compelled to pay in those cases where he can borrow at all.

THE DEBENTURE SYSTEM.

Fifteen of the twenty-three companies holding licenses from this office are issuing and selling debenture bonds. Of these, ten have trust companies, generally in the east, acting as trustees for the debenture holders. I have examined the trust agreements between the companies and these trustees and find them all carefully drawn, but in no case do the trustees assume any responsibility for the actual value of the securities deposited with them. The utmost precaution that is taken by any trustee is to require the officers of the mortgage company to file certificates or affidavits that the actual value of securities deposited equals or exceeds the face value. No trust company can afford to assume more than this, and it is proper that the fact should be thoroughly understood by the holders of debentures.

Two mortgage companies have for trustees some of their own officials. One has individual trustees living in the

east, and two have individual trustees residing in the western town where each company represented has its main office. The latter system seems to me to be theoretically the best one, as the trustees can have personal knowledge of the value of the securities deposited with them, while they have no other connection with the company to cause them to be unduly lenient. Even this system, however, can be abused, for in the case of one of these two companies I found that all the trustees had gone abroad or away from home, leaving with the secretary of the company a power of attorney to change and substitute securities at his discretion. This has been stopped.

The fact of the whole matter is, that, whatever method of trusteeship is adopted, the value and safety of debenture bonds practically depends upon the carefulness and integrity of the officers of the company issuing them. Valuable and desirable as the debenture system is, it is yet the most exposed to loss whenever the managers of a company deviate from the strict rules of watchfulness and honesty, and it is behind debentures that the poorest securities are found in mismanaged companies.

THE FAILED COMPANIES.

Of the four companies which failed during the year, only one, the Equitable Mortgage Company of Kansas City, Mo., was doing business in this State at the time of failure. The North Western Guaranty Loan Company of Minneapolis ceased doing business here a year ago, and the Chamberlin Investment Company of Denver withdrew in February, six months after it entered the State. The Lombard Investment Company of Kansas City, Mo., did no new business here after February 11.

These four companies, in their reports of a year ago, carried on their books as assets "stocks and bonds" at a valuation of \$7,163,131.78, while their total capital stock at the same time was \$8,705,350. The stocks and bonds so carried by them were of almost every description, national and savings banks, railroad, land, irrigation, coal mining companies, etc., etc., some good, some bad, some very bad, and were largely of corporations in which the officials of

the company had personal interests, so that nearly all their capital was invested in enterprises of a speculative nature, and the credit obtained by the companies as mortgage companies was used by them in carrying on "development" schemes.

Leaving out the question of personal dishonesty on the part of officials, I do not believe it safe or right to mix up two classes of business so opposite in their nature and to subject investors in mortgages who wish the safest class of security to the risks of the most speculative schemes known to the country.

I should say here, however, that the Chamberlin Investment Company did but a small mortgage business, and made no claim to being other than a "development company."

The licensed companies in their annual reports now show a total of but \$1,859,845.71 in stocks and bonds, and these are of a much safer nature than those held by the failed companies; in fact, if the American Security Company and the Leeds Improvement and Land Company, two allied development companies with but slight mortgage business, are omitted, the total item of stocks and bonds held becomes insignificant.

I am compelled to condemn utterly the bad practice of appointing the officers of failed companies as receivers. The mischievous effect of this bad practice, which has obtained only in recent years, is especially noticeable in two of the four failed companies, and might have appeared in a third if the former officers had not become fugitives from justice. I believe that such action will lead to a sacrifice of the good securities of the companies, with consequent loss to the holders, in the attempt to cover up and carry along the speculations in which these officers have been engaged, and in which the great losses to the companies have occurred.

THE LOMBARD INVESTMENT COMPANY.

During the first part of the year my time and attention were largely occupied with the affairs of the Lombard Investment Company. In my first trip to the west, a year ago, I found that the condition of this company was not

satisfactory, and at once commenced an investigation. By the 10th of February I had the facts on which my objections were based in shape to lay before the officers of the company. After a short hearing the matter was continued till February 21, and then, after a two days' hearing, the company was allowed thirty days in which to answer or disprove the charges, a promise being given to me meanwhile that no new business should be done in this State while the case was pending.

On March 25, considering that the charges had not been answered, I requested the Attorney-General, as provided by statute, to bring a bill in equity seeking to have the company enjoined from transacting further business here, and then for the first time made the matter public. The bill was brought in due time.

The company, by its officers and attorneys, having declared its intention to contest the case, I made application to the Legislature for a further appropriation of \$4,000 to meet the expense necessary in preparing the case for proper prosecution in court. This sum seemed to be required because all the evidence and the witnesses were in the extreme west; but soon after May 1 the company ceased its contest and withdrew from the State, so that only \$501.35 of this amount was expended, and the details of my charges against the company were never made public. It is sufficient now to say that these charges embraced irregularities of many kinds on the part of the company's officials, and disclosed a course of business which I felt sure would, if continued, lead to insolvency. The company failed and went into the hands of receivers September 18. I believe this failure could have been avoided had the officials controlling the company so wished, and had they taken proper steps to regain the confidence of the community between March and September.

The people of Massachusetts had about ten million dollars invested in the various securities of this company, and there is great danger now that the good as well as the bad securities will suffer great loss.

The receivers of the company recommend all investors to entrust the management of their affairs to the Concordia Loan and Trust Company. This was one of the sub-com-

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panies of the Lombard Investment Company and its stock was, and is, owned almost entirely by the parent company, although it is all deposited as security for debenture bonds and controlled by trustees, who are also receivers. Its president is one of the receivers, the only one actively engaged in attending to the receivership, and one who was an active manager in the Lombard Company before it failed. The Concordia Company was formed for the purpose of acquiring and carrying tax titles on properties mortgaged to the Lombard Investment Company, and did so in most cases without notifying the holders of the mortgages that the taxes were delinquent, in direct violation of the law of this State. It is my opinion that the advice of the receivers on this point ought not to be followed, and that the holders of mortgages would do better to attend themselves to the management of their affairs.

The great interest of the people of the Commonwealth in this matter is apparent from the fact that I am in daily receipt of personal and written requests for advice on the subject.

I recommend the Legislature to consider the advisability of extending the jurisdiction of this office to certain kinds of foreign corporations other than mortgage companies.

Respectfully submitted,

JAMES RUSSELL REED,

Commissioner of Foreign Mortgage Corporations.

RETURNS

OF

FOREIGN MORTGAGE CORPORATIONS.

**AMERICAN SECURITY AND TRUST COMPANY,
Sioux City, Ia.**

JAMES I. BROOKS, President, Boston.

C. S. CLARK, Vice-President, Salem, Mass.

C. D. FOSTER, Secretary and Treasurer, Boston.

C. A. BENTON, Assistant Secretary, Sioux City.

[OCTOBER 1, 1898.]

Assets.

Stocks and bonds (see Schedule A),	\$1,266,030 00
Furniture and fixtures,	200 25
Current expenses,	28,480 19
Due from branch offices and agents,	5,008 88
Cash in office,	8 88
Other assets, viz.,	21,580 00
Dividends,	14,041 79
Total,	\$1,335,349 99

Liabilities.

Capital stock paid in,	\$807,100 00
Surplus fund,	161,640 00
Bills payable,	223,722 27
Other liabilities, viz.:—	
Personal accounts,	3,552 02
Leeds Improvement and Land Company,	650 85
Leeds Improvement and Land Company, Treasurer's account,	95
Sioux City Land Company,	40,000 00
Leeds Annex Company,	95,476 50
Sioux City Land Company, agency account,	3,207 40
Total,	\$1,335,349 99

When organized: February, 1891. Under what State laws: Iowa.

Principal place of business: Sioux City.

Authorized amount of capital, \$5,000,000 00

Amount of capital subscribed, 807,100 00

What part of the capital stock is paid in cash, 807,100 00

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
\$290,900.

How much, if any, of the stock owned by its officers is pledged to the
company as collateral? None.

Total amount of its capital stock held by the company as collateral:
None.

Rates of dividends for past five years: Previous to 1892, 7 per cent.; none since.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Do not have occasion.

State the number and amount of mortgages with interest six months or more in arrears: None.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
8,411 shares Leeds Improvement and Land Company,	\$100 00	-	\$481,145 00
10,000 shares Leeds Annex Company,	100 00	-	360,000 00
4,979 shares Sioux City Land Company,	100 00	-	323,855 00
122 bonds of \$500 East Leeds Annex Company,	500 00	-	61,000 00
80 bonds of \$500 East Sioux City Land Company,	500 00	-	40,000 00
		-	\$1,266,030 00

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, James I. Brooks, President of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

JAMES I. BROOKS.

Subscribed and sworn to before me this tenth day of November, 1893.

LOUIS C. SOUTHAM, *Notary Public.*

THE BALLOU BANKING COMPANY,
Sioux City, Ia.

H. S. BALLOU, *President*, Boston, Mass.

GEO. M. PARSON, *Vice-President*, Sioux City, Ia.

W. L. FROST, *Secretary*, Sioux City, Ia.

J. A. DEAN, *Treasurer*, Sioux City, Ia.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$83,675 00
Loans secured by second liens on real estate,	19,308 25
Loans on collateral security,	34,262 47
Loans on personal security,	1,487 41
Tax sale certificates,	7,662 84
Stocks and bonds (see Schedule A),	48,593 11
Real estate purchased,	11,315 84
Real estate acquired by foreclosure,	10,994 44
Expenses on account of foreclosure,	3,132 47
Furniture and fixtures,	2,482 65
Current expenses,	9,191 72
Past due interest matured within 60 days,	2,342 75
Other past due interest,	9,704 82
Past due loans remitted for,	3,025 00
Due from sundry persons,	6,773 34
Due from banks and bankers,	19,587 42
Cash in office,	2,155 37
Other assets, viz.:—	
Guaranty collections,	1,955 49
Personal property,	6,025 87
Total,	\$283,776 26

Liabilities.

Capital stock paid in,	\$150,000 00
Undivided profits,	12,495 25
Bills payable,	17,657 84
Debenture bonds outstanding (see Schedule B),	43,150 00
Interest paid in advance by borrowers,	1,115 34
Loans paid, but not remitted for,	10,135 96
Due borrowers on loans in process of completion,	181 75
Certificates of deposits bearing interest,	16,764 22
Deposits awaiting investment,	9,331 37
Other deposits,	19,602 98
Due to banks and bankers,	3,441 56
Total,	\$283,776 26

When organized: 1888. Under what State laws: Iowa.

Principal place of business: Sioux City, Iowa.

Authorized amount of capital, \$500,000 00

Amount of capital subscribed, 150,000 00

What part of the capital stock is paid in cash? \$150,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company? \$40,000.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral, 4,200 00

Rates of dividends for past five years: 7 per cent. to 10 per cent. per annum.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Iowa, Eastern Nebraska and Southeastern South Dakota.

State the number and amount of mortgages with interest six months or more in arrears, 17 25,275 00

Total amount loaned to date, 2 208,770 00

Total amount of loans paid, 1,080,830 00

Number and amount of loans extended the past two years, . . . 16 10,225 00

Total amount of loans unpaid, { Guaranteed and sold, 436,535 00

{ Unguaranteed and sold, 607,730 00

{ Owned by company, 83,675 00

Total amount in process of foreclosure, 14,560 00

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 46,030 00

Less amount on hand and with agents, 2,900 00

Total liability for debenture bonds as per statement, 43,130 00

Trustees for debentures (if more than one class, state series certified to by each): One, series A, Farmers' Loan and Trust Company, Sioux City, Ia.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
Stock of Boston Real Estate and Trust Company, 240 shares,	\$24,000 00	\$24,000 00	\$24,000 00
Sioux City Improvement certificates,	10,887 96	10,887 96	10,887 96
Sioux City Improvement bonds,	3,205 15	3,205 15	3,205 15
Yankton Northside Water Company bonds,	10,500 00	10,500 00	10,500 00
	\$48,593 11	\$48,593 11	\$48,593 11

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SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate Per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
A, . . .	6	Various dates.	1901	-	\$44,455 00	\$43,150 00

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, H. S. Ballou, President of the aforesaid company, do solemnly swear that the foregoing statement, prepared at Sioux City, Ia., is true to the best of my knowledge and belief.

H. S. BALLOU.

Subscribed and sworn to before me this twenty-seventh day of October, 1893.

CHESTER W. CLARK, *Notary Public.*

**THE W. C. BELOHER LAND MORTGAGE COMPANY,
Fort Worth, Texas.**

F. S. BELOHER, *President*, Charlotte, Mich.

N. HARDING, *Vice-President*, Fort Worth, Texas.

H. H. COBB, *Secretary*, Fort Worth, Texas.

L. D. COBB, *Treasurer*, Fort Worth, Texas.

[SEPTEMBER 30, 1893.]

Assets.

Loans secured by first liens on real estate,	\$252,182 70
Loans secured by second liens on real estate,	51,319 54
Loans on collateral security,	1,642 75
Tax sale certificates,	185 67
Real estate acquired by foreclosure,	28,457 62
Interest and expenses on account of foreclosure,	1,293 35
Premiums paid,	12,000 00
Furniture and fixtures,	1,162 75
Current expenses,	10,557 69
Past due interest matured within 60 days,	1,665 70
Other past due interest,	5,149 45
Due from sundry persons,	3,035 86
Due from banks and bankers,	16,514 93
Other assets, viz.:—	
Bond with State treasurer of Vermont,	1,000 00
Commissions,	3,149 00
Accrued interest not due on bonds with trustees for debentures and those on hand,	11,573 83
Total,	\$398,890 34

Liabilities.

Capital stock paid in,	\$80,000 00
Undivided profits,	39,803 16
Bills payable,	12,500 00
Debenture bonds outstanding (see Schedule B),	219,114 00
Interest paid in advance by borrowers,	2,182 15
Loans paid, but not remitted for,	500 00
Certificates of deposits bearing interest,	34,016 50
Deposits awaiting investment,	
Other deposits,	666 90
Due to branch offices and agents,	622 64
Other liabilities, viz.:—	
Debenture coupons past due and not presented for payment,	779 50
Equitable Mortgage Company,	2,300 00

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Deposits by borrowers to pay principal at maturity,	\$2,095 00
Accrued interest (not due) on outstanding debentures,	4,310 49
Total,	<u>\$398,890 34</u>

When organized : January, 1885. Under what State laws : Texas.

Principal place of business : Fort Worth, Texas.

Authorized amount of capital, \$300,000 00

Amount of capital subscribed, 200,000 00

What part of the capital stock is paid in cash ? \$80,000.

Liability of stockholders beyond capital paid in, 120,000 00

How much of its capital stock is owned by officers of the company ?
\$131,800.

How much, if any, of the stock owned by its officers is pledged to the
company as collateral ? None.

Total amount of its capital stock held by the company as collateral :
None.

Rates of dividends for past five years : None declared until last year,
then 7½ per cent. on paid-up capital and balance to capital stock. All
except \$10,000 of paid-up capital consists of earnings.

Do you cause a personal examination of offered security to be made by
salaried employees of the company who are entirely free from local
influences ? Yes.

State the sections of country in which loans are made, giving the prin-
cipal counties : Bell, Williamson, Falls, Travis, Tarrant, Johnson,
Wilbarger, Montague, Baylor, Parker, Comanche, Hood, Bosque,
McLennon, Coryell, Hayes, Bastrop and other counties.

State the number and amount of mortgages with interest six months
or more in arrears : 12 mortgages, amounting to \$16,600, not in-
cluding those being foreclosed. Besides these there are five mort-
gages, \$23,400, on which small balances, aggregating \$284, are more
than six months past due.

Total amount loaned to date, 1,434,382 14

Total amounts of loans paid, 550,106 95

Number and amount of loans extended the past two years : 118 loans,
aggregating \$129,687 36.

Total amount of loans unpaid, {	Guaranteed and sold,	632,092 49
	Owned by company,	252,182 70

Total amount in process of foreclosure : \$10,000 in six mortgages.

Is the company subject to examination by local State officers ? No.

Total amount of debentures certified : Now outstanding, 219,114 00

Less amount on hand and with agents : None.

Total liability for debenture bonds as per statement, 219,114 00

Trustees for debentures (if more than one class, state series certified
to by each) : First National Bank, Charlotte, Mich., trustees, series
A, B and C; Fidelity Loan and Trust Company, Detroit, Mich.,
trustee, series D.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
A,	7	1889	1899	1894	\$100,865 35	\$95,510 00
A,	6 and 7	1890	1900	1895		
B,	6 and 7	1890	1900	1895		
B,	6 and 7	1891	1901	1896	105,377 05	100,304 00
B,	6 and 7	1892	1902	1897		
B,	6 and 7	1893	1903	1898		
C,	6 and 7	1893	1903	18 8	14,225 00	12,000 00
D,	6	1890	1900	1895	11,920 00	11,300 00
					\$232,387 40	\$219,114 00

STATE OF TEXAS.

COUNTY OF TARRANT, ss. I, Horace H. Cobb, Secretary of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

HORACE H. COBB.

Subscribed and sworn to before me this tenth day of October, 1893.

JAS. R. ROBINSON, *Notary Public,*
Tarrant County, Texas.

**THE COLORADO SECURITIES COMPANY,
Denver, Col.**

H. J. ALDRICH, *President and Treasurer*, Denver. E. A. FAY, *Secretary*, Denver

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$113,819 17
Loans secured by second liens on real estate,	20,747 25
Loans on collateral security, }	7,900 87
Loans on personal security, }	
Tax sale certificates,	2,359 48
Stocks and bonds (see Schedule A),	13,953 39
Real estate purchased,	41,705 22
Real estate acquired by foreclosure, }	
Expenses on account of foreclosure,	608 21
Furniture and fixtures,	2,379 94
Current expenses,	17,001 99
Past due interest matured within 60 days,	3,654 81
Other past due interest,	8,555 80
Due on uncompleted loans,	2,671 06
Due from branch offices and agents,	18,242 94
Due from sundry persons,	23,571 58
Due from banks and bankers,	2,043 62
Cash in office,	200 69
Total,	\$279,426 02

Liabilities.

Capital stock paid in,	\$70,000 00
Surplus fund,	736 49
Undivided profits,	38,194 75
Bills payable,	35,700 00
Dividends unpaid,	801 14
Loans paid, but not remitted for,	3,122 20
Due borrowers on loans in process of completion,	60,764 66
Deposits awaiting investment,	43,760 97
Other deposits,	9,789 18
Due to branch offices and agents,	13,788 51
Due to banks and bankers,	78
Other liabilities, viz.:—	
Due sundry persons,	2,777 34
Total,	\$279,426 02

When organized: 1886. Under what State laws: Colorado.

Principal place of business: Denver.

Authorized amount of capital, \$100,000 00

Amount of capital subscribed, 70,000 00

What part of the capital stock is paid in cash? \$70,000.

Liability of stockholders beyond capital paid in: Nothing.

How much of its capital stock is owned by officers of the company?
All.

How much, if any, of the stock owned by its officers is pledged to the
company as collateral? None.

Total amount of its capital stock held by the company as collateral:
None.

Rates of dividends for past five years: None declared.

Do you cause a personal examination of offered security to be made by
salaried employees of the company who are entirely free from local
influences? Yes.

State the sections of country in which loans are made, giving the
principal counties: All the principal counties in Colorado—nothing
outside.

State the number and amount of mortgages with interest six months
or more in arrears, 155 84,500 00

Total amount loaned to date, 1,962,429 00

Total amounts of loans paid, 720,680 00

Number and amount of loans extended, 60,335 00

Total amount of loans unpaid,	{ Guaranteed and sold,	1,112,729 83
	{ Unguaranteed and sold,	15,200 00
	{ Owned by company,	113,819 17

Total amount in process of foreclosure, 4,700 00

Is the company subject to examination by local State officers? No.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
5 shares Graphic Publishing Company, .	\$50 00	\$50 00	\$50 00
1 share Real Estate Exchange, .	50 00	50 00	50 00
600 shares Equitable Home Building Co., .	40,000 00	7,600 00	7,600 00
21½ shares Alamosa Creek Canal, . . .	3,150 00	3,262 50	3,262 50
95 shares Sunnyside Park Ditch Company, .	7,500 00	3,750 00	2,990 89
	\$50,750 00	\$14,712 50	\$13,953 39

STATE OF COLORADO.

COUNTY OF ARAPAHOE, ss. I, H. J. Aldrich, President of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

H. J. ALDRICH.

Subscribed and sworn to before me this eighteenth day of October, 1893.

A. B. COULSON, *Notary Public.*

My commission expires Aug. 13, 1894.

THE DEBENTURE INVESTMENT COMPANY,
Dubuque, Ia.

OLIN ADAMS, *President and Director*, 30 Equitable Building, Boston.

FRANK R. EBBRIGHT, *Secretary and Director*, Chicago, Ill.

NORMAN S. WOOD, *Cashier and Director*, 30 Equitable Building, Boston.

MARCELLUS W. BRADY, *Manager*, 30 Equitable Building, Boston.

[OCTOBER 2, 1893.]

Assets.

Loans secured by first liens on real estate,	\$100,140 65
Loans on collateral security, }	
Loans on personal security, }	23,168 68
Real estate purchased,	3,600 00
Furniture, fixtures and fittings,	1,449 59
Current expenses,	9,335 31
Due from branch offices and agents,	2,270 20
Due from sundry persons,	1,621 95
Due from banks and bankers,	2,233 18
Cash in office,	43 00
Other assets, viz.:—	
Capital stock uncalled,	50,000 00
Total,	<u>\$193,862 56</u>

Liabilities.

Capital stock paid in,	\$50,000 00
Surplus fund, or compound fund,	34,492 00
Debenture bonds outstanding (see Schedule B),	39,800 00
Due borrowers on loans in process of completion,	18,083 84
Other liabilities, viz.:—	
Sundry orders,	486 72
Debentures sold and not certified,	1,000 00
Uncalled liability of stockholders,	50,000 00
Total,	<u>\$193,862 56</u>

When organized: Oct. 15, 1892. Under what State laws: Iowa.

Principal place of business: 30 Equitable Building, Boston, Mass.

Authorized amount of capital, \$100,000 00

Amount of capital subscribed, 100,000 00

What part of the capital stock is paid in cash? \$50,000.

Liability of stockholders beyond capital paid in, 50,000 00

How much of its capital stock is owned by officers of the company?

\$100,000.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral: None.

Rates of dividends for past five years: No dividends can be paid for three years (by resolution of full vote of stock all earnings must go to surplus).

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Massachusetts — Suffolk, Middlesex and Norfolk counties. Illinois — Cook County, Chicago.

State the number and amount of mortgages with interest six months or more in arrears: None.

Total amount loaned to date, \$100,140 65

Number and amount of loans extended the past two years: None.

Total amount of loans unpaid, {
Guaranteed and sold: None.
Unguaranteed and sold: None.
Owned by company, 100,140 65

Total amount in process of foreclosure: None.

Is the company subject to examination by local State officers? Yes.

Total amount of debentures certified, 39,800 00

Total liability for debenture bonds as per statement, 39,800 00

Trustees for debentures (if more than one class, state series certified to by each): Boston Safe Deposit and Trust Company, No. 87 Milk Street, Boston, Mass.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Amount of Debentures.
		Dated.	Due.	Redeemable.	
A.	7	1892	1902	1902*	\$32,400 00
AA,	7 2-10	1892	1903	1903*	4,400 00
B,	6	1892	1903	1903*	3,000 00
					\$39,800 00

* Ten years interest should be added.

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, Olin Adams, President and Director of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

OLIN ADAMS.

Subscribed and sworn to before me this ninth day of October, 1893.

J. Q. A. BRACKETT, *Justice of the Peace.*

FARMLAND SECURITY COMPANY,
Sioux City, Ia.

ELBRIDGE A. KINGMAN, *President*, West Newton, Mass.

GEO. A. SHEPARD, *Vice-President*, Salem, Mass.

WM. W. LOWE, *Treasurer*, Boston, Mass.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$110,324 00
Real estate acquired by foreclosure and otherwise,	16,400 00
Past due interest,	18,840 00
Other assets, viz.,	1,000 00
Total,	\$146,564 00

Liabilities.

Capital stock paid in,	\$3,000 00
Surplus fund, }	83,330 55
Guaranty fund, }	
Undivided profits, }	18,500 00
Bills payable,	
Debenture bonds outstanding (see Schedule B),	32,500 00
Other liabilities, viz.,	9,183 45
Total,	\$146,564 00

When organized: 1891. Under what State laws: Iowa.

Principal place of business: Boston, Mass.

Authorized amount of capital, \$100,000 00

Amount of capital subscribed, 3,000 00

What part of the capital stock is paid in cash? \$3,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
 \$2,900.

How much, if any, of the stock owned by its officers is pledged to the
 company as collateral? None.

Total amount of its capital stock held by the company as collateral:
 None.

Rates of dividends for past five years: Organized in 1891.

State the sections of country in which loans are made, giving the prin-
 cipal counties: Kansas.

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 32,500 00

Less amount on hand and with agents: None.

Total liability for debenture bonds as per statement, \$32,500 00
 Trustees for debentures (if more than one class, state series certified to
 by each): Howard National Bank, Boston.

SCHEDULE B

Statement of Debenture Bonds Certified to by Trustees.

	Rate per Cent.	YEAR WHEN		Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.		
	7	1892	1895	\$4,000 00	\$2,000 00
	7	1892	1895	3,600 00	1,800 00
	7	1892	1895	2,000 00	1,000 00
	7	1892	1895	4,400 00	2,200 00
	7	1892	1895	4,000 00	2,000 00
	7	1892	1895	3,000 00	1,500 00
	7	1892	1895	700 00	350 00
	7	1892	1895	2,000 00	1,000 00
	7	1892	1895	1,200 00	600 00
	7	1892	1895	4,000 00	2,000 00
	7	1892	1895	2,000 00	1,000 00
	7	1892	1895	2,000 00	1,000 00
	7	1892	1895	1,000 00	500 00
	7	1892	1895	1,600 00	800 00
	7	1892	1895	1,000 00	500 00
Series,	7	1892	1895	1,000 00	500 00
	7	1892	1895	600 00	300 00
	7	1892	1895	1,200 00	600 00
	7	1892	1895	1,300 00	650 00
	7	1892	1895	5,000 00	2,500 00
	7	1892	1895	1,200 00	600 00
	7	1892	1895	5,000 00	2,500 00
	7	1892	1895	2,000 00	1,000 00
	7	1892	1895	200 00	100 00
	7	1892	1895	1,200 00	600 00
	7	1892	1895	400 00	200 00
	7	1893	1896	2,000 00	1,000 00
	7	1893	1896	2,000 00	1,000 00
	7	1893	1896	1,000 00	500 00
	7	1893	1896	1,400 00	700 00
	7	1893	1896	3,000 00	1,500 00
				\$65,000 00	\$32,500 00

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, Wm. W. Lowe, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

WM. W. LOWE.

Subscribed and sworn to before me this nineteenth day of October, 1893.

WM. N. STORER, *Justice of the Peace.*

**THE INTER-STATE MORTGAGE TRUST COMPANY,
Parsons, Kan., and Greenfield, Mass.**

JEROME R. BROWN, *President*, Parsons, Kan.

IRA F. ADAMS, *Secretary and Treasurer*, Parsons, Kan.

F. M. THOMPSON, *Vice-President*, Greenfield, Mass.

W. N. SNOW, *Cashier*, Greenfield, Mass.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$1,975 00
Loans secured by second liens on real estate,	12,403 96
Loans on collateral security, }	
Loans on personal security,	5,891 30
Tax sale certificates and deeds,	1,774 90
Stocks and bonds (see Schedule A),	1,000 00
Real estate purchased, }	
Real estate acquired by foreclosure,	41,625 67
Premiums paid,	9,000 00
Furniture and fixtures, records and vault,	2,268 91
Current expenses,	914 09
Past due interest matured within 60 days,	254 50
Other past due interest,	374 83
Past due loans remitted for,	3,283 35
Due from sundry persons,	3,306 41
Due from banks and bankers,	1,619 01
Cash in office,	1,290 69
Other assets, viz.:—	
Due from eastern office,	30,384 48
Grain and stock,	601 02
Loans in process of foreclosure,	1,226 75
Treasury stock,	5,500 00
Total,	\$124,694 87

Liabilities.

Capital stock paid in,	\$100,000 00
Surplus and undivided profits,	8,453 26
Dividends unpaid,	30 00
Interest paid in advance by borrowers,	1,375 36
Loans paid, but not remitted for,	3,497 40
Due borrowers on loans in process of completion,	6,743 40
Deposits awaiting investment,	200 00
Other deposits,	793 95

Due to branch offices and agents,	\$29 50
Other liabilities, viz.:—	
Paid on loans before maturity,	3,572 00
Total,	\$124,894 87

When organized: Jan. 18, 1888. Under what State laws: Kansas.

Principal place of business: Parsons, Kan., and Greenfield, Mass.

Authorized amount of capital, \$100,000 00

Amount of capital subscribed, 100,000 00

What part of the capital stock is paid in cash? \$100,000.

Liability of stockholders beyond capital paid in: Amount equal to stock owned.

How much of its capital stock is owned by officers of the company? \$28,700.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral: None.

Rates of dividends for past five years: Average 5 per cent.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: South eastern Kansas—Labette, Neosho, Crawford, Cherokee, Montgomery, Wilson, Allen and Lyon counties.

State the number and amount of mortgages with interest six months or more in arrears, 3 2,710 00

Total amount loaned to date, 893,940 00

Total amount of loans paid, about 217,000 00

Number and amount of loans extended the past two years, . . . 12 5,875 00

Total amount of loans unpaid, { Guaranteed and sold, . . . 556,595 00
Unguaranteed and sold, }
Owned by company, } about 120,345 00

Total amount in process of foreclosure, 1,226 75

Is the company subject to examination by local State officers? No.

Total amount of debentures certified: None.

Less amount on hand and with agents: None.

Total liability for debenture bonds as per statement: None.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Book Value.
Capital stock of the El Reno Water Company, . . .	\$10,000 00	\$1,000 00

STATE OF KANSAS.

COUNTY OF LABETTE, ss. I, Ira F. Adams, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

IRA F. ADAMS.

Subscribed and sworn to before me this fifth day of October, 1893.

W. H. SWATZEL, Notary Public.

My commission expires Dec. 26, 1893.

**THE INVESTMENT TRUST COMPANY OF AMERICA,
Topeka, Kan.**

H. E. BALL, *President*, Topeka, Kan.

Hon. WM. SIMS, *Vice-President*, Topeka, Kan.

GEO. C. MORRELL, *Vice-President*, Boston, Mass.

BENNET R. WHEELER, *Secretary*, Topeka, Kan.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$2,883,393 57
Loans secured by second liens on real estate,	421,616 47
Past due interest matured within 60 days, }	10,352 43
Other past due interest,	
Due on uncompleted loans,	1,045 99
Due from branch offices and agents,	44,110 77
Due from banks and bankers,	23,032 38
Cash in office,	671 17
Other assets, viz.:—	
Accrued interest on loans owned by the company,	50,956 73
Total,	\$3,435,179 51

Liabilities.

Capital stock paid in,	\$800,000 00
Undivided profits,	67,349 94
Bills payable,	25,575 50
Debenture bonds outstanding (see Schedule B),	2,153,090 00
Interest paid in advance by borrowers,	10,003 16
Loans paid, but not remitted for,	24,003 73
Trust savings deposits,	194,310 00
Certificates of deposits bearing interest,	17,040 00
Deposits awaiting investment,	102,023 20
Due to branch offices and agents,	1,719 55
Due to banks and bankers,	4,822 65
Other liabilities, viz.:—	
Debenture bond coupons outstanding,	9,368 76
Certificate coupons outstanding,	336 66
Accrued interest on debenture bonds,	25,536 34
Total,	\$3,435,179 51

When organized: 1890. Under what State laws: Colorado.

Principal place of business: Topeka, Kan.

Authorized amount of capital, \$3,000,000 00

Amount of capital subscribed, 800,000 00

What part of the capital stock is paid in cash? \$800,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
\$282,100.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral:
None.

Rates of dividends for past five years: Two per cent. March, 1893.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Western Missouri, Eastern Kansas, Northern Texas and Eastern Colorado.

Total amount loaned to date, \$9,113,325 46

Total amount of loans paid, 4,561,021 77

Total amount of loans unpaid, { Guaranteed and sold, } . . . 1,247,293 65
 { Unguaranteed and sold, }
 { Owned by company, 3,305,010 04

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 2,275,510 00

Less amount on hand and with agents, 122,420 00

Total liability for debenture bonds as per statement, 2,153,090 00

Trustees for debentures (if more than one class, state series certified to by each): O. G. Nims and Geo. A. Litchfield, Keene, N. H., trustees for Series AC; The City Real Estate Trust Company of Topeka, Kan., trustee for Series General, and The Boston Safe Deposit and Trust Company of Boston, Mass., trustee for all other series.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
D.	6	1886	1891	—	\$31,070 00	\$25,500 00
E.	6	1886	1891	—	18,770 00	9,000 00
F.	6	1887	1897	1892	79,631 32	84,100 00
G.	6	1887	1897	1892	64,940 00	56,700 00
H.	6	1888	1898	1893	86,850 00	89,000 00
I.	6	1888	1898	1893	46,500 00	48,200 00
J.	6	1888	1898	1893	99,940 00	97,700 00
K.	6	1888	1898	1893	97,400 00	97,700 00
L.	6	1888	1898	1893	77,625 00	76,000 00
M.	6	1888	1898	1893	97,950 00	95,000 00
Q.	6	1889	1899	1894	99,750 00	96,000 00
R.	6	1889	1899	1894	82,875 00	81,000 00
S.	6	1889	1899	1894	85,275 00	82,200 00
T.	6	1889	1899	1894	23,100 00	20,000 00
Y.	6	1889	1899	1894	103,290 00	100,000 00
Z.	6	1889	1899	1894	104,550 00	100,000 00
AA.	6	1889	1899	1894	99,875 00	96,800 00
AB.	6	1890	1900	1895	26,375 00	25,000 00
AC.	6	1890	1900	—	52,800 00	50,000 00
AD.	6	1890	1900	1895	18,059 00	15,700 00
AE.	6	1890	1900	1895	22,125 00	21,000 00

20 FOREIGN MORTGAGE CORPORATIONS. [Jan.

Statement of Debenture Bonds Certified to by Trustees—Concluded.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
One, . . .	6	1888	1893	-	\$600 00	-
Two, . . .	5½	1888	1894	-	242,030 00	\$242,500 00
Three, . . .	5½	1890	1896	-	99,840 00	81,237 60
Four, . . .	5½	1892	1898	-	160,200 00	152,047 60
Five, . . .	5½	1892	1898	-	53,600 00	50,925 00
1, . . .	6	1890	1900	1895	81,980 00	77,000 00
2, . . .	6	1890	1900	1895	44,600 00	42,000 00
3, . . .	6	1891	1901	1896	26,300 00	25,000 00
General, . .	6	{ 1892	{ 1902	{ 1897	341,655 75	{ 169,200 00
		{ 1893	{ 1903	{ 1898		{ 69,000 00
					\$2,469,316 07	\$2,275,510 00

STATE OF KANSAS.

COUNTY OF SHAWNEE, ss. I, H. E. Ball, President of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

H. E. BALL, *President.*

Subscribed and sworn to before me this thirty-first day of October, 1893.

M. IRWIN, *Notary Public.*

Commission expires Nov. 23, 1894.

IOWA LOAN AND TRUST COMPANY,
Des Moines, Ia.

JOHN M. OWENS, *President*, Des Moines, Ia.

D. F. WITTER, *Vice-President*, Des Moines, Ia.

W. E. COFFIN, *Treasurer*, Des Moines, Ia.

J. H. BLAIR, *Secretary*, Des Moines, Ia.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$4,327,443 58
Loans on collateral security,	29,423 67
Loans on personal security,	8,404 71
Tax sale certificates,	10,738 60
Stocks and bonds (see Schedule A),	65,326 69
Office building,	135,000 00
Real estate acquired by foreclosure,	129,641 45
Expenses on account of foreclosure,	4,527 90
Due from sundry persons,	1,077 48
Due from banks and bankers,	51,537 27
Cash in office,	5,105 35
Other assets, viz.:—	
Mortgage interest due,	28,388 40
Land contracts,	83,504 58
Sheriffs' sale certificates,	12,868 51
Total,	\$4,892,988 19

Liabilities.

Capital stock paid in,	\$500,000 00
Surplus fund,	100,000 00
Undivided profits,	179,895 03
Debenture bonds outstanding (see Schedule B),	3,958,600 00
Certificates of deposits bearing interest,	139,246 29
Other deposits,	8,964 12
Other liabilities, viz.:—	
Debenture coupons due but not presented,	6,282 75
Total,	\$4,892,988 19

22 FOREIGN MORTGAGE CORPORATIONS. [Jan.

When organized: 1872. Under what State laws: Iowa.

Principal place of business: Des Moines, Ia.

Authorized amount of capital, \$500,000 00

Amount of capital subscribed, 500,000 00

What part of the capital stock is paid in cash? \$500,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?

\$69,300.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? \$5,000.

Total amount of its capital stock held by the company as collateral? \$9,800.

Rates of dividends for past five years: Four per cent. semi-annually.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes; except when we have sufficient knowledge of security.

State the sections of country in which loans are made, giving the principal counties: Central and Western Iowa, Eastern and Central Nebraska and Southeast part of South Dakota.

State the number and amount of mortgages with interest six months or more in arrears, 140 *215,184 15

Total amount loaned to date, 18,669,930 00

Total amount of loans paid, 14,352,623 11

Total amount of loans unpaid, { Guaranteed and sold: None.
Unguaranteed and sold: None.
Owned by company, 4,317,307 00

Total amount in process of foreclosure, 69,835 00

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 4,009,850 00

Less amount on hand and with agents, 51,250 00

Total liability for debenture bonds as per statement, 3,958,600 00

Trustees for debentures (if more than one class, state series certified to by each): Ira Cook, C. A. Dudley, G. M. Hippee.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
Iowa school bonds,	\$33,050 00	\$33,050 00	\$33,050 00
Municipal bonds of Atlantic, Ia.,	13,500 00	13,500 00	13,500 00
Municipal bonds of Adel, Ia.,	3,000 00	3,000 00	3,000 00
Municipal warrants city of Des Moines, Ia.,	2,689 65	2,689 65	2,689 65
Municipal warrants Audubon County, Ia.,	10,013 48	10,013 48	10,013 48
Assessment certificate bonds, city of Des Moines, Ia.,	673 56	673 56	673 56
Forty-eight (48) shares stock Western White Bronze Company of Des Moines, Ia.,	4,800 00	2,400 00	2,400 00
	-	-	\$65,326 69

* Not in suit.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
H.	6	1881	1891	1884	\$465 00	\$400 00
Q.	6	1883	1893	1888	3,250 00	3,000 00
U.	6	1883	1893	1889	1,800 00	1,500 00
V.	6	1883	1893	1889	2,200 00	2,000 00
W.	6	1884	1894	1889	99,040 00	93,800 00
X.	6	1884	1894	1889	104,420 00	98,300 00
25.	6	1884	1894	1890	105,000 00	100,000 00
26.	6	1885	1895	1890	105,530 00	99,800 00
27.	6	1885	1895	1890	105,405 00	100,000 00
28.	6	1885	1895	1890	105,400 00	98,500 00
29.	6	1885	1895	1890	104,150 00	97,500 00
30.	6	1885	1895	1888	102,529 00	97,000 00
31.	6	1885	1895	1889	106,508 00	99,500 00
32.	6	1885	1895	1888	106,100 00	100,000 00
33.	6	1885	1896	1890	63,100 00	60,000 00
34.	6	1885	1896	1890	105,927 00	100,000 00
35.	6	1886	1896	1891	25,200 00	24,000 00
36.	6	1887	1897	1894	106,997 66	100,000 00
37.	6	1887	1897	1892	106,565 00	100,000 00
38.	6	1888	1898	1893	105,660 00	100,000 00
39.	6	1888	1898	1893	102,000 00	96,500 00
40.	6	1888	1898	1893	106,185 00	100,000 00
41.	6	1888	1898	1893	106,445 00	100,000 00
42.	6	1889	1899	1894	105,333 00	100,000 00
43.	6	1889	1899	1894	105,474 00	100,000 00
44.	6	1889	1899	1894	105,914 00	100,000 00
45.	5 1/2	1889	1899	1896	100,696 00	94,500 00
46.	5 1/2	1890	1900	1896	100,740 00	95,000 00
47.	5 1/2	1890	1900	1896	105,966 00	100,000 00
48.	5 1/2	1890	1900	1896	106,203 95	99,400 00
49.	5 1/2	1891	1901	1896	77,200 00	70,900 00
50.	5 1/2	1891	1901	1896	53,400 00	52,000 00
51.	5 1/2	1892	1902	1897	106,365 00	100,000 00
52.	5 1/2	1892	1902	1897	106,650 00	100,000 00
53.	5 1/2	1892	1902	1897	112,390 00	100,000 00
54.	5 1/2	1892	1902	1897	105,257 00	100,000 00
55.	5 1/2	1892	1902	1897	105,000 00	100,000 00
56.	5 1/2	1893	1903	1898	107,460 00	100,000 00
57.	5 1/2	1893	1903	1898	95,450 00	87,800 00
1.	5	1886	1901	1896	105,985 42	100,000 00
2.	5	1886	1901	1896	106,891 00	100,000 00
3.	5	1886	1901	1896	106,130 00	100,000 00
4.	5	1886	1901	1896	106,927 00	100,000 00
5.	5	1886	1901	1896	106,178 31	100,000 00
6.	5	1886	1901	1896	102,677 00	99,000 00
7.	5	1886	1901	1896	75,135 00	70,000 00
8.	5	1887	1902	1897	45,525 00	41,000 00
9.	5	1892	1907	1902	5,250 00	5,000 00
10.	5	1893	1908	1903	2,100 00	2,000 00
A.	5	1887	1902	1897	20,025 00	19,000 00
B.	5	1892	1907	1902	525 00	500 00
C.	5	1893	1908	1903	1,650 00	1,500 00
CC.	5	1893	1903	1898	225 00	200 00
CCC.	5	1893	1898	1896	300 00	250 00
					\$4,265,899 34	\$4,009,850 00

24 FOREIGN MORTGAGE CORPORATIONS. [Jan.

STATE OF IOWA.

COUNTY OF POLK, ss. I, W. E. Coffin, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

W. E. COFFIN.

Subscribed and sworn to before me this seventh day of October, 1893.

E. O. BURT, *Notary Public,*
In and for Polk County, Ia.

LEEDS IMPROVEMENT AND LAND COMPANY,
Sioux City, Ia.

JAMES I. BROOKS, President, Boston.

HENRY A. BUELL, Vice-President, Lawrence, Mass.

C. D. FOSTER, Secretary, Boston.

A. E. TRUESDELL, Assistant Secretary, Newton, Mass.

AMERICAN SECURITY AND TRUST Co., Treasurer, Sioux City, Ia.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$133,371 70
Stocks and bonds (see Schedule A),	89,600 00
Real estate purchased,	1,639,027 50
Furniture and fixtures,	1,510 91
Current expenses,	21,381 41
Due from banks and bankers,	11,030 79
Cash in office,	111 39
Other assets, viz.:—	
Taxes,	857 31
Tools and implements,	196 30
Buildings,	9,738 12
Suburban train,	2,509 46
Total,	\$1,909,334 89

Liabilities.

Capital stock paid in,	\$1,500,000 00
Surplus fund,	108,801 30
Bills payable,	94,829 85
Debenture bonds outstanding (see Schedule B),	*194,500 00
Due to banks and bankers,	4,041 64
Other liabilities, viz.:—	
Illinois Central Railway,	1,644 46
Rents,	534 40
Dividend account,	600 00
Sundry accounts,	4,683 24
Total,	\$1,909,334 89

* Secured by mortgage on real estate.

26 FOREIGN MORTGAGE CORPORATIONS. [Jan.

When organized : March 7, 1889. Under what State laws : Iowa.

Principal place of business : Sioux City, Ia.

Authorized amount of capital, \$1,500,000 00

Amount of capital subscribed, 1,500,000 00

What part of the capital stock is paid in cash ? \$1,500,000.

Liability of stockholders beyond capital paid in : None.

How much of its capital stock is owned by officers of the company ?
\$139,900.

How much, if any, of the stock owned by its officers is pledged to the company as collateral ? None.

Total amount of its capital stock held by the company as collateral, 18,200 00

Rates of dividends for past five years : Not in existence five years.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences ? Make no loans, except for balance due company on sale of real estate.

State the sections of country in which loans are made, giving the principal counties : Woodbury County, Iowa.

Total amount loaned to date, 133,371 70

Total amount of loans unpaid—owned by company, 133,371 70

Total amount in process of foreclosure : None.

Is the company subject to examination by local State officers ? No.

Total amount of debentures certified, 201,000 00

Less amount on hand and with agents, 6,500 00

Total liability for debenture bonds as per statement, 194,500 00

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
96 shares Peck Manufacturing Company, Sioux City,	\$100 00	\$100 00	\$9,600 00
750 shares D. E. Paris Sioux City Stove Works,	100 00	100 00	75,000 00
50 shares Rathbone Manufacturing Company, Sioux City,	100 00	100 00	5,000 00
	-	-	89,600 00

SCHEDULE B.

Statement of Mortgage Bonds.

SERIES.	Rate Per Cent.	YEAR WHEN			Secured by Pledge of Real Estate.	Amount of Debentures.
		Dated.	Due.	Redeemable.		
1.	8	1890	1893	-	\$472,100 00	\$165,000 00
A,	8	1890	1893	-		36,000 00
						\$201,000 00

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, James I. Brooks, President of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

JAMES I. BROOKS.

Subscribed and sworn to before me this tenth day of November, 1893.

LOUIS C. SOUTHARD, *Notary Public*.

MASSACHUSETTS REAL ESTATE COMPANY,
Augusta, Me.

FORTE W. HEWINS, *President*, Taunton, Mass.

PARKS W. HEWINS, *Treasurer*, Taunton, Mass.

[SEPTEMBER 30, 1893.]

Assets.

Loans secured by second liens on real estate,	\$33,080 96
Loans on collateral security,	90,666 67
Stocks and bonds (see Schedule A),	2,100 00
Real estate purchased,	2,011,359 97
Premiums paid on stocks and bonds,	100 97
Furniture and fixtures,	2,260 50
Current expenses,	3,574 96
Past due interest,	5,865 14
Due from sundry persons,	29,782 41
Due from banks and bankers,	70,556 97
Total,	\$2,249,348 55

Liabilities.

Capital stock paid in,	\$1,523,300 00
Surplus fund,	57,514 34
Bills payable,	6,500 00
Dividends unpaid,	3,294 91
Other liabilities, viz: —	
Mortgages,	658,739 30
Total,	\$2,249,348 55

When organized: December, 1885. Under what State laws: Maine.

Principal place of business: Augusta, Me.

Authorized amount of capital, \$2,000,000 00

Amount of capital subscribed, 1,523,300 00

What part of the capital stock is paid in cash? \$1,523,300.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
 \$54,900.

How much, if any, of the stock owned by its officers is pledged to the
 company as collateral? None.

Total amount of its capital stock held by the company as collateral:
 None.

Rates of dividends for past five years: 5 per cent. for 4½ years; 1 extra,
 7 per cent. Last paid, 7 per cent.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Boston, Mass.

State the number and amount of mortgages with interest six months or more in arrears, 1 \$28,414 29

Total amount loaned to date, 123,747 63

Total amount of loans paid: None.

Number and amount of loans extended the past two years: None.

Total amount in process of foreclosure, 28,414 29

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
City of Boston water bond, 1910,	\$1,000 00	-	\$1,067 36
United States government 4 per cent., 1907,	100 00	-	127 61
Massachusetts Real Estate Company,	1,000 00	-	1,006 00
	-	-	-

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, Porte W. Hewins, President of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

PORTE W. HEWINS, *President.*

Subscribed and sworn to before me this twenty-fourth day of October, 1893.

MILTON L. DAGGETT, *Notary Public.*

THE MIDDLESEX BANKING COMPANY,
Middletown, Conn.

ROBERT N. JACKSON, *President*, Middletown, Conn.

MERRICK E. VINTON, *1st Vice-President*, New York, N. Y.

CHARLES E. JACKSON, *2d Vice-President*, Middletown, Conn.

D. T. HAINES, *Secretary*, Middletown, Conn.

E. A. GLADWIN, *Assistant Secretary*, Middletown, Conn.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$8,204,743 30
Loans on collateral security,	3,422 99
Loans on personal security,	2,500 00
Stocks and bonds (see Schedule A),	60,900 00
Office building,	20,000 00
Real estate acquired by foreclosure, }	
Expenses on account of foreclosure, }	15,845 75
Past due interest matured within 60 days,	3,509 53
Other past due interest,	61,399 84
Due from sundry persons,	65 40
Due from banks and bankers,	156,228 45
Cash in office,	9,238 89
Other assets, viz.:—	
Topographical records,	14,000 00
Accrued interest on loans,	260,765 44
Total,	\$8,812,619 59

Liabilities.

Capital stock paid in,	\$600,000 00
Surplus fund,	150,000 00
Undivided profits,	32,908 41
Bills payable,	897 55
Debenture bonds outstanding (see Schedule B),	7,615,539 77
Loans paid, but not remitted for,	10,642 44
Certificates of deposits bearing interest,	1,450 00
Deposits awaiting investment,	47,550 00
Due to branch offices and agents,	892 26
Due to banks and bankers,	215,000 00
Other liabilities, viz.:—	
Debenture interest accrued,	137,739 16
Total,	\$8,812,619 59

When organized: Nov. 5, 1875. Under what State laws: Connecticut.

Principal place of business: Middletown, Conn.

Authorized amount of capital, \$1,000,000 00

Amount of capital subscribed, 800,000 00

What part of the capital stock is paid in cash? \$800,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
\$123,200.

How much, if any, of the stock owned by its officers is pledged to the
company as collateral? None.

Total amount of its capital stock held by the company as collateral:
None.

Rates of dividends for past five years: 8 per cent. to April 1, 1891; 6
per cent. to Jan. 1, 1893, and 7 per cent. since.

Do you cause a personal examination of offered security to be made
by salaried employees of the company who are entirely free from
local influences? Yes.

State the sections of country in which loans are made, giving the prin-
cipal counties: Arkansas, Louisiana, Texas, Mississippi, Utah,
Colorado, Wisconsin, Minnesota, North Dakota, South Dakota.

Total amount loaned to date, 11,388,781 05

Total amount of loans paid, 2,983,567 75

Total amount of loans unpaid,	{	Guaranteed and sold,	200,470 00
		Unguaranteed and sold: None.	
		Owned by company,	8,204,743 30

Total amount in process of foreclosure: None.

Is the company subject to examination by local State officers? Yes.

Debentures issued with no collateral, \$31,876 70

Total amount of debentures certified, 7,594,413 11

\$7,626,289 81

Less amount on hand and with agents, 10,750 04

Total liability for debenture bonds as per statement, \$7,615,539 77

Trustees for debentures (if more than one class, state series certified
to by each): Security Company, Hartford, Conn., series 1 to 23, 25,
27, A 1 to A 25; Union Trust Company, New York, series 24, 26, 28,
29 to 35; Union Trust Company, New York, sterling series, AA,
BB, CC, DD, O 1, O 2, T, U, V, W, X, Y, Z, B 1, C 1, C 2, C 3, C 4.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
Union Investment Company, 170 shares, . .	\$8,500 00	-	\$8,500 00
Central Investment Company, 164 shares, . .	8,200 00	-	8,200 00
Connecticut Investment Co., 164 shares, . .	7,700 00	-	7,700 00
Farm Investment Company, 169 shares, . .	7,950 00	-	7,950 00
Farm Land Company, 163 shares,	8,150 00	-	8,150 00
New York, Providence and Boston Rail- road Company bonds,	20,000 00	-	20,400 00
	\$60,500 00	-	\$60,900 00

32 FOREIGN MORTGAGE CORPORATIONS. [Jan.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
1 to 9, . . .	6	1887	1894	1892	\$357,197 41	\$357,000 00
10 to 22, . . .	6	1888	1895	1893	805,566 99	805,500 00
23, 25, 27, 29 to 41, . . .	6	1889	1896	1894	1,301,827 27	1,278,600 00
42 to 56, . . .	6	1890	1897	1895	1,220,049 54	1,199,550 00
57 to 69, . . .	6	1891	1898	1896	987,127 03	965,560 00
24, 26, 28, 70 to 82, . . .	6	1892	1899	1897	1,180,146 92	1,143,050 00
83 to 85, . . .	6	1893	1900	1898	81,389 69	78,500 00
A 1 to A 9, . . .	6	1892	1899	1897	550,950 00	550,950 00
A 10 to A 14, . .	6	1893	1900	1898	407,600 00	407,600 00
A 16, . . .	6	1893	1900	1898	101,185 56	100,000 00
A 18 to A 20, . .	6	1893	1900	1898	180,688 46	177,850 00
A 23, . . .	6	1893	1900	1898	4,761 70	4,600 00
A 15, . . .	5½	1893	1900	1898	19,250 00	19,250 00
A 17, . . .	5½	1893	1900	1898	25,710 91	25,200 00
A 21, . . .	5½	1893	1900	1898	5,632 35	5,250 00
A 22, . . .	5½	1893	1900	1898	23,376 04	22,350 00
A 24, . . .	5½	1893	1900	1898	3 551 03	2,900 00
A 25, . . .	5½	1893	1900	1898	19,999 98	3,950 00
Sterling, . . .	5	1889	1894	-	-	*8,273 33
" . . .	5	1890	1894	-	-	*7,299 99
" . . .	5	1890	1895	-	-	*16,303 00
O 1, . . .	5	1891-2-3	1895-6-7	-	22,070 35	21,170 15
O 2, . . .	5	1893	1898	-	5,346 90	4,623 37
AA, . . .	5	1890	1895	-	25,651 19	24,333 49
BB, . . .	5	1891	1896	-	25,537 50	24,333 50
CC, . . .	5	1891-2	1894-7	-	25,001 67	22,630 16
DD, . . .	5	1892	1895-7	-	14,667 11	13,626 76
T, . . .	4½	1891	1896	-	76,153 27	73,000 48
U, . . .	4½	1891	1896	-	51,431 82	48,667 00
V, . . .	4½	1891-2	1896-7	-	25,049 00	24,333 52
W, . . .	4½	1892	1897	-	26,568 20	24,333 52
X, . . .	4½	1892	1897	-	26,412 23	24,333 50
Y, . . .	4½	1892	1897	-	26,205 31	24,333 51
Z, . . .	4½	1892	1897	-	27,458 13	25,306 85
B 1, . . .	4½	1892	1897	-	10,267 74	9,733 40
C 1, . . .	4½	1892-3	1897	-	25,671 60	24,333 50
C 2, . . .	4½	1893	1898	-	25,373 43	24,333 50
C 3, . . .	4½	1893	1898	-	22,077 13	19,223 47
C 4, . . .	4½	1893	1898	-	23,888 17	14,113 43
					\$7,780,841 53	\$7,826,289 81

* No collection.

STATE OF CONNECTICUT.

COUNTY OF MIDDLESEX, ss. I, D. T. Haines, Secretary of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

D. T. HAINES, Secretary.

Subscribed and sworn to before me this twenty-sixth day of October, 1893.

E. A. GLADWIN, Notary Public,
In and for Middlesex County, Conn.

**THE MINNESOTA LOAN AND TRUST COMPANY,
Minneapolis, Minn.**

E. A. MERRILL, President, Minneapolis, Minn.

F. M. PRINCE, Secretary and Treasurer, Minneapolis, Minn.

GEO. A. PILLSBURY, 1st Vice-President, Minneapolis, Minn.

E. J. PHELPS, 2d Vice-President, Minneapolis, Minn.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$142,021 42
Loans secured by second liens on real estate,	18,463 50
Loans on collateral security,	378,898 87
Loans on personal security,	33,261 54
Stocks and bonds (see Schedule A),	70,881 25
Office building,	296,890 54
Real estate acquired by foreclosure and deed,	128,549 20
Expenses on account of foreclosure,	1,603 24
Due from sundry persons,	29,792 14
Due from banks and bankers,	82,484 29
Cash in office,	17,115 55
Other assets, viz.:—	
Loans secured by first liens on real estate with State auditor,	100,775 00
Total,	\$1,300,616 54

Liabilities.

Capital stock paid in,	\$500,000 00
Surplus fund,	100,000 00
Undivided profits,	88,923 12
Bills payable,	150,000 00
Due borrowers on loans in process of completion,	32 34
Certificates of deposits bearing interest,	273,024 04
Deposits awaiting investment,	24,674 67
Other deposits,	88,962 37
Other liabilities, viz.:—	
Bills rediscounted,	75,000 00
Total,	\$1,300,616 54

When organized: 1883. Under what State laws: Minnesota.

Principal place of business: Minneapolis.

Authorized amount of capital, \$2,000,000 00

Amount of capital subscribed, 500,000 00

What part of the capital stock is paid in cash? \$500,000.

34 FOREIGN MORTGAGE CORPORATIONS. [Jan.

Liability of stockholders beyond capital paid in: \$500,000.

How much of its capital stock is owned by officers of the company?
\$100,000.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral:
None.

Rates of dividends for past five years: 1888-89-90, 5 per cent. semi-annually; 1891 and 1892, 4 per cent. semi-annually.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Minneapolis, St. Paul and Duluth in Minnesota, and Superior and West Superior in Wisconsin.

State the number and amount of mortgages with interest six months or more in arrears, 4 \$9,050 00

Total amount loaned to date, 37,109,328 41

Total amounts of loans paid, 26,417,821 49

Number and amount of loans extended the past two years: May, 1892, to May, 1893, 910,323 00

Total amount of loans unpaid,	{ Guaranteed and sold,	*75,000 00
	{ Unguaranteed and sold,	10,118,861 59
	{ Owned by company,	497,645 33

Total amount in process of foreclosure, 15,980 00

Is the company subject to examination by local State officers? Yes.

* Bills rediscounted.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Book Value.
Duluth Street Railway Company, 16 bonds at \$1,000, .	\$16,000 00	\$13,600 00
Minnesota Loan and Trust Company, 45 shares at \$100, .	4,500 00	4,500 00
West Duluth Electric Company, 6 bonds at \$1,000, .	6,000 00	5,400 00
Minneapolis Park Certificates, due in ten equal annual instalments without interest; first instalment, \$6,914.24, due Sept. 1, 1894,	69,142 40	47,381 25
	-	\$70,881 25

STATE OF MINNESOTA.

COUNTY OF HENNEPIN, ss. I, Frank M. Prince, Secretary of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

FRANK M. PRINCE, *Secretary.*

Subscribed and sworn to before me this fourth day of October, 1893.

JAMES M. MARTIN, *Notary Public.*

NEBRASKA LOAN AND TRUST COMPANY,
Hastings, Neb.

JAMES N. CLARKE, *President*, Hastings, Neb.

D. M. McEL HINNEY, *Vice-President*, Hastings, Neb.

EDWIN C. WEBSTER, *Treasurer*, Hastings, Neb.

CHARLES P. WEBSTER, *Cashier*, Hastings, Neb.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$1,972,546 14
Loans secured by second liens on real estate (discounted to their present worth),	157,709 03
Loans on collateral security,	6,290 56
Loans on personal security,	1,400 00
Tax sale certificates,	12,766 64
Office building,	35,000 00
Real estate purchased (brick business blocks in Hastings),	30,226 11
Real estate acquired by foreclosure,	142,001 10
Expenses on account of foreclosure, including bonds and coupons in hands of attorney,	85,960 49
Furniture and fixtures,	5,158 15
Current expenses,	1,706 44
Past due interest matured within 60 days,	7,654 26
Other past due interest,	78,232 17
Past due loans remitted for,	4,600 00
Cash in office and sight exchange,	9,654 71
Other assets, viz.:—	
Debenture bonds in hands of agents for sale,	16,600 00
First mortgages in hands of agents for sale,	63,190 90
Accrued interest not due on debenture securities,	39,766 87
Total,	\$2,670,453 57

Liabilities.

Capital stock paid in,	\$500,000 00
Guaranty fund,	136,468 00
Undivided profits,	26,620 45
Bills payable,	25,000 00
Debenture bonds outstanding (see Schedule B),	1,934,000 00
Interest paid in advance by borrowers,	7,655 69
Deposits awaiting investment,	12,949 57
Other deposits awaiting instructions,	2,674 11

36 FOREIGN MORTGAGE CORPORATIONS. [Jan.

Other liabilities, viz. :—

Interest accrued not due on outstanding debentures,	\$20,800 00
Debenture coupons due, not presented for payment,	4,285 75
Total,	\$2,670,453 57

When organized : May 1, 1882. Under what State laws : Nebraska.

Principal place of business : Hastings, Nebraska.

Authorized amount of capital, \$1,000,000 00

Amount of capital subscribed, 500,000 00

What part of the capital stock is paid in cash ? \$500,000.

Liability of stockholders beyond capital paid in : None.

How much of its capital stock is owned by officers of the company ?
\$38,500.

How much, if any, of the stock owned by its officers is pledged to the
company as collateral ? \$1,000.

Total amount of its capital stock held by the company as collateral :
\$4,000.

Average rate of dividends for past five years : 2 per cent.

Do you cause a personal examination of offered security to be made by
salaried employees of the company who are entirely free from local
influences ? Yes.

State the sections of country in which loans are made, giving the prin-
cipal counties : Southern and Central Nebraska.

State the number and amount of mortgages with interest six months
or more in arrears, 795 440,150 00

Total amount loaned to date, 10,164,395 00

Total amounts of loans paid, 6,546,061 70

Number and amount of loans extended the past two years, . . 251 187,333 00

Total amount of loans unpaid, { Guaranteed and sold, . . . 1,649,300 00
Unguaranteed and sold : None.
Owned by company, . . . *1,969,033 30

Total amount in process of foreclosure, including expenses, . . . 85,960 49

Is the company subject to examination by local State officers ? No.

Total amount of debentures certified, 1,934,000 00

Less amount on hand and with agents, 16,600 00

Total liability for debenture bonds as per statement, 1,917,400 00

Trustees for debentures (if more than one class, state series certified
to by each) : W. F. Ringland, C. B. Hutton, W. M. Lowman.

* Security for debentures.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
1,	6	1886	1896	1896	\$96,477 25	\$96,000 00
2,	6	1886	1896	1896	103,028 00	100,000 00
3,	6	1886	1898	1896	101,642 50	98,000 00
4,	6	1886	1898	1896	100,001 00	99,500 00
5,	6	1886	1898	1896	100,627 00	100,000 00
6,	6	1886	1898	1896	100,500 00	100,000 00
7,	6	1886	1893	1891	23,300 00	9,900 00
8,	6	1886	1898	1896	101,086 80	100,000 00
9,	6	1886	1898	1896	100,335 00	100,000 00
10,	6	1886	1898	1896	100,425 00	100,000 00
11,	6	1887	1899	1897	101,050 00	100,000 00
12,	6	1887	1899	1897	98,239 75	98,000 00
13,	6	1887	1899	1897	100,250 00	100,000 00
14,	6	1887	1899	1897	100,300 00	100,000 00
15,	6	1887	1899	1897	100,613 00	100,000 00
16,	6	1887	1899	1897	100,233 00	100,000 00
17,	6	1887	1894	1892	14,500 00	13,400 00
18,	6	1888	1900	1898	63,950 00	62,800 00
19,	6	1888	1896	1894	100,050 00	100,000 00
20,	6	1890	1897	1896	99,000 00	98,500 00
21,	6	{ 1891 1893 1892 1893 1893	{ 1896 1900 1899 1900 1894	1896	100,625 00	95,500 00
22,	5½			1897	35,000 00	34,600 00
23,	6			1894	27,800 00	27,800 00
					\$1,969,033 30	\$1,934,000 00

STATE OF NEBRASKA.

COUNTY OF ADAMS, ss. I, E. C. Webster, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

E. C. WEBSTER.

Subscribed and sworn to before me this fourth day of October, 1893.

E. B. LOCKWOOD, Notary Public.

My commission expires Dec. 4, 1896.

NEW ENGLAND LOAN AND TRUST COMPANY,
Des Moines, Ia.

D. O. ESHBAUGH, *President*, New York, N. Y.

W. W. WITMER, *Vice-President*, Des Moines, Ia.

W. F. BARTLETT, *Secretary and Treasurer*, New York, N. Y.

[SEPTEMBER 30, 1893.]

Assets.

Loans secured by first liens on real estate,	\$4,148,646 50
Loans secured by second liens on real estate,	7,441 72
Loans on collateral security,	7,447 27
Loans on personal security,	1,104 14
Tax sale certificates,	19,676 08
Stocks and bonds (see Schedule A),	5,777 25
Real estate acquired by foreclosure,	304,471 79
Expenses on account of foreclosure,*	26,853 27
Furniture and fixtures,	7,320 08
Past due interest matured within 60 days,	15,807 90
Other past due interest,	11,516 94
Past due loans remitted for,	23,558 00
Due from branch offices and agents,	2,879 85
Due from sundry persons,	2,190 83
Cash in office,	66,795 27
Other assets, viz.:—	
Accrued interest on loans owned by company,	12,500 00
Instalment notes,†	284,282 24
Short term notes, commission notes secured by second mortgage,	11,156 83
Land contracts for remaining payments on land sold,	32,844 48
Total,	\$4,992,270 44

Liabilities.

Capital stock paid in,	\$760,000 00
Undivided profits,	95,187 64
Debenture bonds outstanding (see Schedule B),	3,922,082 83
Interest paid in advance by borrowers,	11,531 44
Due borrowers on loans in process of completion,	9,649 15
Certificates of deposits bearing interest,	33,308 46
Deposits awaiting investment,	9,799 40
Other deposits,	19,913 99
Due to banks and bankers,	109,600 00
Other liabilities, viz.:—	
Drafts in transit,	15,812 25
Treasurer's checks,	485 28
Total,	\$4,992,270 44

* This includes costs, taxes, interest, as well as principal in some cases.

† Instalment commission notes secured by second mortgages.

When organized: 1876. Under what State laws: Iowa.

Principal place of business: Des Moines, Ia.

Authorized amount of capital, \$1,000,000 00

Amount of capital subscribed, 760,000 00

What part of the capital stock is paid in cash? \$760,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
\$150,000.

How much, if any, of the stock owned by its officers is pledged to the
company as collateral? None.

Total amount of its capital stock held by the company as collateral:
\$5,100.

Rates of dividends for past five years: 8 per cent. on \$500,000; 7 per
cent. on \$260,000.

Do you cause a personal examination of offered security to be made
by salaried employees of the company who are entirely free from
local influences? Yes.

State the sections of country in which loans are made, giving the prin-
cipal counties: Iowa, Nebraska, Kansas, east of 98th meridian,
Southeast Dakota, Ogden and Salt Lake, Utah, and Missouri and
North Central Texas.

State the number and amount of mortgages with interest six months
or more in arrears, 82,650 00

Total amount loaned to date, 21,589,243 00

Total amounts of loans paid, 11,143,303 00

Number and amount of loans extended the past two years, 244,225 00

Total amount of loans unpaid,	{	Guaranteed and sold,	5,689,225 00
		Unguaranteed and sold,	683,949 50
		Owned by company,	4,172,204 50

Total amount in process of foreclosure, 144,050 00

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 3,944,582 83

Less amount on hand and with agents, 22,500 00

Total liability for debenture bonds as per statement, 3,922,082 83

Trustees for debentures (if more than one class, state series certified to
by each): Farmers' Loan and Trust Company, New York; series 1
to 26, 6 per cent., and series B, 5 per cent., Real Estate Trust Com-
pany, Philadelphia; series A to J, 6 per cent., Home and Colonial
Assets and Debenture Corporation, Edinburgh; series 1 and 2, 5 per
cent., and A, 4½ per cent., United States Trust Company, Kansas
City; series M to P, 7 per cent., and R, 6½ per cent.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
East Side Bank,	\$2,000 00	\$2,500 00	\$2,500 00
Western Investment Company, Le Mars, Ia.,	1,000 00	1,000 00	1,000 00
People's Savings Bank, Des Moines, Ia.,	500 00	500 00	500 00
Iowa National Bank, Des Moines, Ia.,	1,125 00	1,000 00	1,125 00
Omaha Abstract Company,	100 00	96 00	96 00
M. Q. government 4 per cent.,	500 00	556 25	556 25
	\$5,225 00	\$5,652 25	\$5,777 25

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			SECURED BY PLEDGE OF		Amount of Debentures.
		Dated.	Due.	Redem-able.	First Mortgage Loans.	Second Mortgage Loans.	
1,	6	1886	1896	1891	\$101,750 00	-	\$100,000 00
2,	6	1887	1897	1892	104,225 00	-	100,000 00
3,	6	1887	1897	1892	102,275 00	-	100,000 00
4,	6	1887	1897	1892	102,010 00	-	100,000 00
5,	6	1887	1897	1892	102,515 00	-	100,000 00
6,	6	1887	1897	1892	102,460 00	-	100,000 00
7,	6	1888	1898	1893	102,120 00	-	100,000 00
8,	6	1888	1898	1893	102,335 00	-	100,000 00
9,	6	1888	1898	1893	102,352 50	-	100,000 00
10,	6	1888	1898	1893	102,000 00	-	100,000 00
11,	6	1888	1898	1893	102,060 00	-	100,000 00
12,	6	1888	1898	1893	102,100 00	-	100,000 00
13,	6	1888	1899	1894	102,447 00	-	100,000 00
14,	6	1889	1899	1894	102,125 00	-	100,000 00
15,	6	1889	1899	1894	102,415 00	-	100,000 00
16,	6	1889	1899	1894	103,920 00	-	100,000 00
17,	6	1889	1899	1894	102,215 00	-	100,000 00
18,	6	1889	1899	1894	102,260 00	-	100,000 00
19,	6	1889	1899	1894	102,025 00	-	100,000 00
20,	6	1889	1899	1894	102,360 00	-	100,000 00
21,	6	1889	1900	1895	102,150 00	-	100,000 00
22,	6	1890	1900	1895	102,150 00	-	100,000 00
23,	6	1891	1901	1896	102,250 00	-	100,000 00
24,	6	1891	1902	1897	102,195 00	-	100,000 00
25,	6	1892	1902	1897	102,050 00	-	100,000 00
26,	6	1893	1903	1898	83,200 00	-	81,500 00
A,	6	1891	1901	1896	102,310 00	-	100,000 00
B,	6	1891	1901	1896	102,330 00	-	100,000 00
C,	6	1892	1902	1897	102,435 00	-	100,000 00
D,	6	1892	1902	1897	102,160 00	-	100,000 00
E,	6	1892	1902	1897	57,715 00	-	56,400 00
F,	6	1892	1902	1897	87,010 00	-	85,000 00
G,	6	1892	1902	1897	76,690 00	-	75,000 00
H,	6	1892	1903	1898	46,945 00	-	46,000 00
I,	6	1893	1903	1898	20,740 00	-	20,000 00
J,	6	1893	1903	1898	29,700 00	-	28,500 00
1 and 2, . . .	5 {	1891	1896	-	268,900 00	-	242,500 00
		1892	1897	-			
B,	5	*	-	-	133,585 00	-	127,045 75
A,	4½	*	-	-	124,690 00	-	120,183 00
M P,	7	*	-	-	-	\$40,000 00	34,250 00
R,	6½	*	-	-	-	100,000 00	90,000 00
Free,	5-6½	*	-	-	-	-	38,104 08
					\$3,897,164 50	\$140,000 00	\$3,944,582 83

* Various.

STATE OF NEW YORK.

COUNTY OF NEW YORK, ss. I, W. F. Bartlett, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

W. F. BARTLETT.

Subscribed and sworn to before me this sixteenth day of October, 1893.

L. E. CARMAN, Notary Public, No. 14,
New York County.

**THE NEW ENGLAND MORTGAGE SECURITY
COMPANY,
Brooklyn, Conn.**

J. F. F. BREWSTER, President, Boston, Mass.

J. P. R. SHERMAN, Treasurer, Boston, Mass.

C. A. POTTER, Secretary and Assistant Treasurer, Brooklyn, Conn.

[SEPTEMBER 30, 1893.]

Assets.

Loans secured by first liens on real estate,	\$2,604,377 61
Loans on collateral security,	20,575 00
Loans on personal security,	527 85
Bonds (see Schedule A),	12,585 00
Real estate acquired by foreclosure,	681,607 04
Expenses on account of foreclosure, including tax sale certificates,	20,864 47
Due from sundry persons,	8,598 75
Due from banks and bankers,	21,351 30
Cash in office,	30 09
Other assets, viz.:—	
Amount awaiting distribution,	223 12
Total,	<u>\$3,370,540 23</u>

Liabilities.

Capital stock paid in,	\$1,000,000 00
Undivided profits,	44,681 96
Bills payable,	35,000 00
Debenture bonds outstanding (see Schedule B),	2,268,000 00
Due to banks and bankers,	137 62
Other liabilities, viz.:—	
Deferred commission account,	8,758 15
Coupon interest due and unpaid on debenture bonds,	13,962 50
Total,	<u>\$3,370,540 23</u>

When organized: 1875. Under what State laws: Connecticut.

Principal place of business: Boston, Mass.

Authorized amount of capital, \$1,000,000 00

Amount of capital subscribed, 1,000,000 00

What part of the capital stock is paid in cash? \$1,000,000.

Liability of stockholders beyond capital paid in: Nothing.

42 FOREIGN MORTGAGE CORPORATIONS. [Jan.

How much of its capital stock is owned by officers of the company?
\$143,900.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral:
None.

Rates of dividends for past five years: Six per cent.

State the sections of country in which loans are located: Minnesota,
North and South Dakota, Nebraska, Kansas, Iowa, Idaho, Montana,
Washington, Oregon, Texas, Louisiana, Arkansas, Mississippi, Alabama,
Georgia and South Carolina.

Total amount loaned to date, \$12,289,417 63

Total amount of loans deducted, 9,685,040 02

Total amount of loans unpaid, { Guaranteed and sold: None.
Unguaranteed and sold: None.
Owned by company, 2,604,377 61

Is the company subject to examination by local State officers? Yes.

Total amount of debentures countersigned, 2,463,000 00

Less amount on hand, 195,000 00

Total liability for debenture bonds as per statement, 2,268,000 00

Trustees for debentures (if more than one class, state series certified to by each): None.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Book Value.
The New England Mortgage Security Company, series F, 5 per cent.,	\$12,000 00	\$10,785 00
The New England Mortgage Security Company, series J, 5 per cent.,	2,000 00	1,800 00
	\$14,000 00	\$12,585 00

SCHEDULE B.

Statement of Debenture Bonds countersigned by Directors.

SERIES.	Rate per Cent.	YEAR WHEN			Amount of Debentures.
		Dated.	Due.	Redeemable.	
F,	5	1882	1902	Not.	\$500,000 00
H,	5	1886	1896	Not.	484,000 00
I,	5	1886	1896	Not.	470,000 00
J,	5	1887	1897	Not.	284,000 00
K,	5	1888	1898	Not.	233,000 00
L,	6	1890	1895	Not.	492,000 00
					\$2,463,000 00

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, J. P. R. Sherman, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

J. P. R. SHERMAN, *Treasurer.*

Subscribed and sworn to before me this eleventh day of October, 1893.

A. P. FISKE, *Notary Public.*

**THE NEW ENGLAND NORTHWESTERN INVESTMENT
COMPANY,
Seattle, Washington.**

HON. HENRY N. FISHER, *President and Treasurer*, Waltham, Mass.

TIMOTHY REMICK, *Vice-President*, Boston, Mass.

M. HARWOOD YOUNG, *General Manager*, Seattle, Washington.

HAMPDEN FAIRFIELD, Esq., *Secretary*, Saco, Maine.

[OCTOBER 1, 1898.]

Assets.

Loans secured by first liens on real estate,	\$40,025 00
Real estate purchased,	120,860 00
Furniture and fixtures,	1,000 00
Cash in office,	3,312 11
Other assets, viz.:—	
Accrued interest to October 1,	1,633 00
Due on real estate contracts,	27,581 44
Warrants,	7,222 25
Total,	<u>\$201,633 80</u>

Liabilities.

Capital stock paid in,	\$146,100 00
Undivided profits,	9,117 14
Bills payable,	6,416 66
Debenture bonds outstanding (see Schedule B),	25,000 00
Other liabilities, viz.:—	
Loan on business block,	15,000 00
Total,	<u>\$201,633 80</u>

When organized: June 26, 1890. Under what State laws: Washington.

Principal place of business: Seattle, Washington.

Authorized amount of capital, \$200,000 00

Amount of capital subscribed, 200,000 00

What part of the capital stock is paid in cash? \$146,100.

Liability of stockholders beyond capital paid in: For amount subscribed.

How much of its capital stock is owned by officers of the company? \$49,200.

Rates of dividends for past five years: 6 per cent. per annum since organization.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: All loans are made on property located in Seattle, King County, Washington.

Total amount loaned to date, \$63,305 00

Total amount of loans paid, 21,780 00

Total amount of loans unpaid, { Unguaranteed and sold, 1,500 00
Owned by company, 40,025 00

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 28,000 00

Less amount on hand and with agents, 1,000 00

Total liability for debenture bonds as per statement, 25,000 00

Trustees for debentures (if more than one class, state series certified to by each): Boston Safe Deposit and Trust Company.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate Per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
A, 6	6	1890	1896	1895	\$18,960 00	\$18,300 00
B, 6	6	1892	1897	1897	8,250 00	7,700 00
					-	-

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, Henry N. Fisher, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

HENRY N. FISHER.

Subscribed and sworn to before me this twentieth day of November, 1893.

WM. McKISOCK, Notary Public.

**OMAHA LOAN AND TRUST COMPANY,
Omaha, Nebraska.**

A. U. WYMAN, *President*, Omaha, Neb.

J. J. BROWN, *Vice-President*, Omaha, Neb.

W. T. WYMAN, *Secretary and Treasurer*, Omaha, Neb.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$982,555 00
Loans secured by second liens on real estate,	73,537 24
Loans on collateral security, }	43,053 18
Loans on personal security, }	
Tax sale certificates,	8,355 13
Stocks and bonds (see Schedule A),	129,300 00
Real estate acquired by foreclosure,	110,985 56
Loans on foreclosure,	58,498 20
Premiums paid,	1,545 00
Furniture and fixtures,	5,000 50
Current expenses,	516 11
Past due interest matured within 60 days,	8,508 10
Other past due interest,	19,895 30
Past due loans remitted for,	58,100 00
Due from sundry persons,	13,340 20
Due from banks and bankers,	22,722 92
Other assets, viz.:—	
Coupons prepaid by company,	393 00
Loans on company real estate,*	4,800 00
Redeemed loans,	5,800 00
Total,	\$1,546,902 94

Liabilities.

Capital stock paid in,	\$400,000 00
Surplus fund,	50,000 00
Undivided profits,	44,731 97
Bills payable,	133,311 67
Debenture bonds outstanding (see Schedule B),	625,000 00
Interest paid in advance by borrowers,	8,359 96
Loans paid, but not remitted for,	27,661 40
Due borrowers on loans in process of completion,	156 80

* Mortgages made by this company on real estate owned by it to Boston Safe Deposit and Trust Company, trustee for debentures, and deposited with such trustee as security for debentures.

Certificates of deposits bearing interest,	\$193,171 00
Deposits,	34,803 18
Other liabilities, viz.:—	
Coupons due but not presented,	9,356 96
Rediscounts,	15,000 00
Encumbrances on real estate,*	5,350 00
Total,	\$1,546,902 94

When organized: 1885. Under what State laws: Nebraska.

Principal place of business: Omaha, Nebraska.

Authorized amount of capital, \$1,000,000 00

Amount of capital subscribed, 500,000 00

What part of the capital stock is paid in cash? \$400,000.

Liability of stockholders beyond capital paid in: \$100,000.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral: None.

Rates of dividends for past five years: 1888, 10 per cent.; 1889, 6 per cent.; 1890, 1½ per cent.; 1891, none; 1892, 6 per cent.—all on \$500,000.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Eastern Nebraska, Southeastern Iowa, and Northwestern Missouri.

Total amount loaned to date, 8,649,504 42

Total amount of loans paid, 4,118,049 42

Total amount of loans unpaid, { Guaranteed and sold, 4,531,455 00
Unguaranteed and sold: None.

Total amount in process of foreclosure, 110,900 00

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 659,000 00

Less amount on hand and with agents, 34,000 00

Total liability for debenture bonds as per statement, 625,000 00

Trustees for debentures (if more than one class, state series certified to by each): Boston Safe Deposit and Trust Company, trustee, Boston, Mass.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
Omaha Savings Bank stock,	\$5,000 00	\$10,000 00	\$5,000 00
Omaha Loan and Trust Company stock,	75,000 00	—	75,000 00
Omaha Loan and Trust Company Savings Bank stock,	49,300 00	—	49,300 00
	\$129,300 00	—	\$129,300 00

48 FOREIGN MORTGAGE CORPORATIONS. [Jan.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			AMOUNT OF	
		Dated.	Due.	Redeem- able.	Security.	Debentures.
C,	6	1888	1893	—*	\$3,300 00	\$2,000 00
D,	6	1888	1893	—*	13,800 00	7,000 00
E,	5	1889	1899	1894*	50,000 00	50,000 00
F,	5	1889	1899	1894*	50,000 00	50,000 00
G,	5	1889	1899	1894*	50,000 00	50,000 00
H,	5	1889	1899	1894*	50,000 00	50,000 00
I,	5	1889	1899	1894*	50,000 00	50,090 00
K,	6	1889	1899	1894*	50,000 00	50,000 00
L,	6	1889	1899	1894*	50,000 00	50,000 00
M,	6	1890	1900	1895*	50,000 00	50,000 00
N,	6	1890	1900	1895*	50,000 00	50,000 00
O,	6	1892	1902	1897*	50,000 00	50,000 00
P,	5	1891	1901	1896*	50,000 00	50,000 00
R,	6	1892	1992	1897*	50,000 00	50,000 00
S,	5½	1893	1903	1898*	50,000 00	50,000 00
					\$667,100 00	\$659,000 00

* All first mortgage loans.

STATE OF NEBRASKA.

COUNTY OF DOUGLAS, ss. I, W. T. Wyman, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

W. T. WYMAN, *Treasurer.*

Subscribed and sworn to before me this twenty-first day of October, 1893.

H. C. WEEDEN, *Notary Public.*

Commission expires Jan. 14, 1895.

**THE PROVIDENT TRUST COMPANY,
Spokane, Wash.**

CHAS. E. GIBSON, *President*, Boston, Mass.

CHAS. G. REEDER, *Secretary*, Spokane, Wash.

H. C. CROW, Spokane, Wash.

CHAS. EDW. PRIOR, Jewett City, Conn.

CHAS. F. SANBORN, New York City.

[SEPTEMBER 30, 1893.]

Assets.

Loans secured by first liens on real estate,	\$221,424 70
Loans secured by second liens on real estate,	5,231 75
Loans on collateral security, }	
Loans on personal security, }	136,723 37
Tax sale certificates,	1,634 43
Stocks and bonds (see Schedule A),	27,415 19
Real estate purchased,	
Real estate acquired by foreclosure, }	5,585 02
Expenses on account of foreclosure,	216 20
Furniture and fixtures,	1,563 84
Past due interest matured within 60 days,	1,859 24
Other past due interest,	7,690 14
Past due loans remitted for,	4,900 00
Due from branch offices and agents,	325 17
Cash in office and banks,	20,946 37
Total,	\$435,415 42

Liabilities.

Capital stock paid in,	\$200,000 00
Surplus fund,	20,000 00
Dividend declared, paid Oct. 1, 1893,	6,000 00
Undivided profits,	1,016 28
Certificates of deposits bearing interest,	182,408 27
Deposits awaiting investment in mortgages,	25,188 57
Other deposits,	721 25
Due to branch offices and agents,	81 05
Total,	\$435,415 42

When organized: Established 1886; reorganized 1891. Under what
State laws: Washington.

Principal place of business: Boston, Mass., and Spokane, Washington.

50 FOREIGN MORTGAGE CORPORATIONS. [Jan.

Authorized amount of capital, \$500,000 00
 Amount of capital subscribed, 200,000 00

What part of the capital stock is paid in cash? \$200,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
 \$24,400.

How much, if any, of the stock owned by its officers is pledged to the
 company as collateral? None.

Total amount of its capital stock held by the company as collateral:
 10 shares as collateral for \$400.

Rates of dividends for past five years: 6 per cent. to 9 per cent.

Do you cause a personal examination of offered security to be made
 by salaried employees of the company who are entirely free from
 local influences? Yes.

State the sections of country in which loans are made, giving the prin-
 cipal counties: City of Spokane and the "Palouse" farming country
 of Eastern Washington.

State the number and amount of mortgages with interest six months
 or more in arrears, 75 51,875 00

Total amount loaned to date, 984,575 00

Total amount of loans paid, 274,066 00

Number and amount of loans extended the past two years, . . 13 9,125 00

Total amount of loans unpaid, { Guaranteed and sold, . . . 480,435 00

{ Unguaranteed and sold, . . . 8,650 00

{ Owned by company, . . . 221,424 00

Total amount in process of foreclosure, 6,050 00

Is the company subject to examination by local State officers? No
 officers in Washington for that purpose.

Total amount of debentures certified: None.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.
Two bonds of The Spokane and Montrose Railroad Company of Spokane, Washington.	\$2,000 00
Sixteen bonds of The Western Water and Electric Company of McPherson, Kansas,	16,000 00
School bonds,	3,500 00
City, county and State warrants,	3,290 19
Twenty-five shares of The Washington National Bank of Spo- kane, Washington,	2,500 00
Premium paid on same,	125 00
	\$27,415 19

COMMONWEALTH OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, Chas. E. Gibson, President of the aforesaid com-
 pany, do solemnly swear that the foregoing statement is true, to the best of my
 knowledge and belief. CHAS. E. GIBSON.

Subscribed and sworn to before me this thirtieth day of October, 1893.

HENRY L. JEWETT, Notary Public.

**SECURITY LOAN AND TRUST COMPANY,
Des Moines, Iowa.**

GEO. G. WRIGHT, *President.*

R. T. WELLSLAGER, *Vice-President.*

D. G. EDMUNDSON, *Secretary.*

H. W. WEBER, *Assistant Secretary.*

S. A. MERRILL, *Treasurer.*

E. G. ZELLHOEFER, *Assistant Treasurer.*

[OCTOBER 2, 1893.]

Assets.

Loans secured by first liens on real estate,	\$1,199,721 45
Loans secured by second liens on real estate,	27,462 46
Loans on collateral security, }	
Loans on personal security, }	40,568 89
Tax sale certificates,	1,067 94
Stocks and bonds (see Schedule A),	66,383 83
Real estate acquired by foreclosure,	5,875 00
Expenses on account of foreclosure,	245 72
Furniture and fixtures,	1,200 00
Current expenses,	6,365 06
Past due interest matured within 60 days prior to October 1,	1,411 90
Remittances for interest due October 1,	3,228 10
Other past due interest,	300 15
Past due loans remitted for,	1,925 00
Due from sundry persons,	1,586 84
Due from banks and bankers,	63,771 28
Cash in office,	148 27
Other assets, viz :—	
Contract for land sold,	438 59
Total,	\$1,421,700 48

Liabilities.

Capital stock paid in,	\$187,571 65
Surplus fund,	42,035 01
Guaranty fund,	6,994 00
Undivided profits,	17,189 28
Debenture bonds outstanding (see Schedule B),	1,033,532 47
Interest paid in advance by borrowers,	175 55
Loans paid, but not remitted for,	800 00

52 FOREIGN MORTGAGE CORPORATIONS. [Jan.

Certificates of deposits bearing interest,	\$44,819 61
Demand certificates of deposit,	1,635 00
Other deposits,	8,564 15
Due to banks and bankers,	4,000 00
Other liabilities, viz.: —	
Registered notes,	64,220 17
Treasurer's checks,	217 00
Debenture interest due but uncalled for,	9,946 59
Total,	\$1,421,700 48

When organized: June, 1882. Under what State laws: Iowa.

Principal place of business: Des Moines, Ia.

Authorized amount of capital, \$200,000 00

Amount of capital subscribed, 200,000 00

What part of the capital stock is paid in cash? \$187,571.65.

Liability of stockholders beyond capital paid in: Stockholders are liable for total amount subscribed.

How much of its capital stock is owned by officers of the company? \$35,200.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral: \$8,000 as collateral to \$3,850.

Rates of dividends for past five years: 8 per cent. per annum.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Examination is made in each case before loan is made either by salaried employees of this company or examiner appointed by this company.

State the sections of country in which loans are made, giving the principal counties: In most of the counties of Central, Southern and Western Iowa and Northwestern Iowa. In Dixon, Cedar, Wayne, Madison, Douglas, Butler, Fillmore and Johnson counties in Eastern Nebraska and in the Southeast corner of South Dakota and Southwestern Minnesota.

State the number and amount of mortgages with interest six months or more in arrears, Oct. 2, 1893: 3 mortgages; interest amounting to \$186.50.

Total amount loaned to date, not including extensions as heretofore, . 4,246,245 45

Total amount of loans paid, 1,830,568 21

Number and amount of loans extended the past two years, \$220,015, in 216 loans, extended after re-examination.

Total amount of loans unpaid, { Guaranteed and sold, 1,215,955 80

{ Owned by company, 1,199,721 45

Total amount in process of foreclosure, 2,850 00

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 1,044,632 47

Less amount on hand and with agents, 11,100 00

Total liability for debenture bonds as per statement, \$1,033,532 47

Trustees for debentures (if more than one class, state series certified to by each): Thos. S. Wright, E. H. Conger and Martin Tuttle for all series up to No. 47, including that series. For series 48, 49, 50 and 51 the Polk County Savings Bank is the trustee.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
Bonds, Industrial School District, Laurens,	\$1,100 00	\$1,100 00	\$1,100 00
Bonds, Industrial School District, Athens, .	200 00	200 00	200 00
Bonds, Industrial School District, Poe, .	600 00	600 00	600 00
Bonds, Industrial School District, Manila,	1,500 00	1,500 00	1,500 00
Warrant, Industrial School District, Tyn-			
dall,	580 00	580 00	580 00
Warrant, Industrial School District, Center,	100 00	100 00	100 00
Warrant, Audubon County, Iowa,	307 76	307 76	307 76
Warrant, City of Des Moines,	64 05	64 05	64 05
Assessment Certificates, City of Des Moines,	61,932 02	61,932 02	61,932 02
	\$66,383 83	\$66,383 83	\$66,383 83

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
I,	6	1885	1895	1898	\$11,800 00	\$11,130 00
O,	6	1886	1896	1891	51,755 00	49,203 00
P,	6	1886	1896	-	2,200 00	2,000 00
R,	6	1886	1893	-	13,650 00	13,000 00
T,	6	1887	1897	-	500 00	500 00
20,	6	1887	1894-97	-	64,075 00	60,872 47
21,	6	1887	1897	1892	26,475 00	25,000 00
24,	6	1888	1893	1891	6,025 00	5,000 00
25,	6	1888	1898	1893	26,425 00	24,800 00
26,	6	1888	1894	1892	16,575 00	15,700 00
27,	6	1888	1894	1892	9,500 00	9,000 00
28,	6	1888	1898	1893	52,785 00	49,800 00
29,	6	1889	1894	1892	26,075 00	24,346 00
30,	6	1889	1899	1894	23,125 00	21,550 00
31,	6	1889	1894	-	106,133 11	100,000 00
32,	6	1889	1895	1894	105,595 00	100,000 00
33,	6	1889	1895	1894	106,040 00	100,000 00
34,	6	1890	1900	1895	105,220 21	100,000 00
36,	6	1890	1895	-	34,175 00	32,500 00
37,	6	1891	1901	1896	10,100 00	9,500 00
38,	6	1891	1898	1894	52,666 00	50,000 00
39,	6	1891	1897	1894	47,576 00	44,300 00
40,	6	1891	1901	1896	14,185 00	13,500 00
43,	6	1892	1902	1897	13,975 00	13,250 00
44,	6	1892	1902	1897	52,915 00	50,000 00
45,	{ 5 6	1892	1902	1897	6,630 00	6,300 00
46,	6	1892	1897	1895	21,520 00	20,250 00
47,	6	1892	1899	1896	52,187 50	49,600 00
48,	6	1893	1899	1896	9,925 00	9,450 00
49,	6	1893	1903	1898	5,500 00	5,000 00
50,	6	1893	1898	1896	30,380 00	28,400 00
61,	5	1893	1903	1898	800 00	679 00
					\$1,106,537 82	\$1,044,632 47

54 FOREIGN MORTGAGE CORPORATIONS. [Jan.

STATE OF IOWA.

COUNTY OF POLK, ss. I, S. A. Merrill, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

S. A. MERRILL.

Subscribed and sworn to before me this fourteenth day of October, 1893.

W. A. CRESWELL, *Notary Public*.

**SECURITY MORTGAGE AND TRUST COMPANY,
Dallas, Texas.**

J. T. TREZEVANT, President, Dallas, Texas.

J. T. DARGAN, 1st Vice-President, Dallas, Texas.

J. C. O'CONNOR, 2d Vice-President, Dallas, Texas.

H. A. KAHLER, 3d Vice-President, Dallas, Texas.

WM. G. BREG, Secretary, Dallas, Texas.

DR EDWARD GREER, Trust Officer, Dallas, Texas.

[SEPTEMBER 30, 1893.]

Assets.

Loans secured by first liens on real estate,	\$1,783,460 74
Loans secured by second liens on real estate,	90,438 46
Loans on collateral security, }	
Loans on personal security, }	8,596 02
Stocks and bonds (see Schedule A),	149,100 00
Real estate purchased,	
Real estate acquired by foreclosure, }	7,608 99
Premiums paid,	14,963 18
Furniture and fixtures,	1,048 21
Past due interest matured within 60 days,	5,979 75
Other past due interest,	51,419 63
Due from correspondents and agents, }	
Due from sundry persons, }	30,963 47
Due from banks and bankers,	43,521 38
Cash in office,	141 36
Other assets, viz.:—	
Accrued interest on loans, less accrued interest on debentures,	17,968 28
Total,	\$2,205,207 47

Liabilities.

Capital stock paid in,	\$500,000 00
Surplus fund,	67,803 25
Undivided profits,	15,237 15
Bills payable,	35,000 00
Debenture bonds outstanding (see Schedule B),	1,529,284 35
Interest paid in advance by borrowers,	256 93
Due to correspondents, agents and others,	52,503 59
Other liabilities, viz.:—	
Coupons due but not presented for payment,	5,122 20
Total,	\$2,205,207 47

56 FOREIGN MORTGAGE CORPORATIONS. [Jan.

When organized: July 27, 1887. Under what State laws: Texas.

Principal place of business: Dallas, Texas.

Authorized amount of capital, \$2,000,000 00

Amount of capital subscribed, 500,000 00

What part of the capital stock is paid in cash? \$500,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?
\$51,300.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? None.

Total amount of its capital stock held by the company as collateral:
None.

Rates of dividends for past five years: 1888, 8 per cent.; 1889, 10 per cent.; 1890, 8 per cent.; 1891, 8 per cent.; 1892, 6 per cent.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Between 96th and 98th meridian and north of 30th parallel in Texas; Dallas, Cooke, Callen, Denton, Ellis, Falls, Grayson, Hill, Kaufman, Lamar and McLennon counties.

State the number and amount of mortgages with interest six months or more in arrears: No exact figures at hand.

Total amount loaned to date, 5,000,000 00

Total amount of loans paid, 1,750,000 00

Number and amount of loans extended the past two years, . . 172 488,078 37

Total amount of loans unpaid, {
Guaranteed and sold, . . . 1,450,000 00
Unguaranteed and sold, }
Owned by company, } . \$1,800,000 00

Total amount in process of foreclosure, 3,225 00

Is the company subject to examination by local State officers? Yes.

Total amount of debentures certified, 1,631,008 99

Less amount on hand and with agents, 1,724 64

Total liability for debenture bonds as per statement, 1,629,284 35

Trustees for debentures (if more than one class, state series certified to by each): Holland Trust Company, New York, series A, B, C, E, G, I, K, L, M, N, O, P, Q, R, S, T, W, V, X, Y, 26, 27, 28, 29, 30, 31; Mercantile Trust and Deposit Company, Baltimore, series D; Fidelity Insurance Trust and Safe Deposit Company, Philadelphia, series F; Trust Company of North America, Philadelphia, series A; Illinois Trust and Savings Bank, series 34; New York Security and Trust Company, series Z, 32 and 33.

* In debentures and on hand.

SCHEDULE A.

Description of Stocks and Bonds.

DESCRIPTION.	Par Value.	Market Value.	Book Value.
Texas State Fair and Dallas Exposition stock, .	\$200 00	-†	\$200 00
Southern National Bank (New York) stock, .	5,000 00	5,250 00	5,910 00
State National Bank (Dallas) stock, .	3,300 00	3,300 00	3,630 00
Trinity River Navigation Company (Dallas) stock, .	1,000 00	-†	1 000 00
Summit Town Lot Company (Dallas) stock, .	22,600 00	-†	22,600 00
Trust Company Building Corporation (Dallas) stock, .	85,000 00	-†	85,000 00
Security Investment Company (Dallas) stock, .	500 00	-†	500 00
Cotton Mills Building Association (Dallas) stock, .	28,000 00	-†	28,000 00
Texas Farm Land Company (Dallas) stock, .	500 00	-†	500 00
American and European Banking and Finance Company (Philadelphia) subscription,* .	3,000 00	-†	-‡
	\$149,100 00	-	-

* American and European Banking and Finance Company stock cost \$5,000, and \$2,000 has been charged off. The real value cannot be determined. Barker Bros., Philadelphia, failed with subscriptions on deposit, but had laid aside some securities to protect the same and the matter is now in litigation in Pennsylvania courts. The ultimate value of the item depends on the result of the litigation.

† None.

‡ None offered for sale.

§ Unknown.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeemable.		
A,	6	1888	1899	1894	\$52,719 70	£10,000
B,	6	1889	1899	1894	37,039 61	\$35,000
C,	6	1889	1899	1894	51,578 65	£10,000
D,	6	1889	1899	1894	32,797 70	\$31,000
E,	6	1889	1899	1894	52,097 72	£10,000
F,	6	1889	1899	1894	45,420 00	\$53,000
G,	6	1889	1899	1894	52,817 20	£10,000
J,	6	1889	1899	1894	51,764 91	10,000
K,	6	1889	1899	1894	53,213 33	10,000
L,	6	1889	1899	1894	38,962 35	7,600
M,	6	1889	1899	1894	17,358 11	3,400
N,	6	1890	1900	1895	42,290 00	8,200
O,	5	1890	1895	•	52,055 00	10,000
P,	5	1890	1895	•	51,542 50	10,000
Q,	5	1890	1895	•	103,370 00	20,000
R,	5	1890	1895	•	51,700 00	10,000
S,	5	1890	1895	•	51,505 00	10,000

• Maturity.

58 FOREIGN MORTGAGE CORPORATIONS. [Jan.

Statement of Debenture Bonds Certified to by Trustees — Concluded.

* SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
T.	5	1890	1895	•	\$51,390 54	£10,000
U.	5	1890	1895	•	55,923 70	10,000
V.	5	1890	1895	•	53,517 53	10,000
W.	5	1890	1900	1895	55,100 00	\$50,000
X.	5	1890	1895	•	51,950 00	£10,000
Y.	5	1890	1895	•	51,682 00	10,000
Z.	5	1890	1900	1895	10,500 00	\$10,000
26.	5	1890	1895	•	51,692 00	£10,000
27.	5	1890	1895	•	55,355 22	10,000
28.	5	1890	1895	•	51,593 75	10,000
29.	5	1890	1895	•	55,870 13	10,000
30.	5	1890	1895	•	54,790 00	10,000
31.	5	1891	1896	•	51,620 00	10,000
32.	5	1891	1896	•	52,000 00	10,000
33.	5	1891	1896	•	51,426 72	10,000
34.	5	1891	1896	•	52,370 40	10,000
					\$1,644,994 07	-

* Maturity.

STATE OF TEXAS.

COUNTY OF DALLAS, ss. I, Wm. G. Breg, Secretary, and J. T. Trezevant and De Edward Greer, Directors of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of our knowledge and belief.

WM. G. BREG, *Secretary.*

DE EDWARD GREER.

J. T. TREZEVANT.

Subscribed and sworn to before me this second day of November, 1893.

C. B. GILLESPIE, *Notary Public,*
Dallas County, Texas.

THE VERMONT LOAN AND TRUST COMPANY,
Grand Forks, North Dakota.

Hon. H. D. HOLTON, *President*, Brattleborough, Vt.

H. L. WHITHED, *Vice-President*, Grand Forks, N. D.

R. M. SHERMAN, *Secretary*, Spokane, Wash.

F. J. HOLMAN, *Assistant Secretary*, Brattleborough, Vt.

F. W. WILDER, *Treasurer*, Grand Forks, N. D.

[OCTOBER 1, 1893.]

Assets.

Loans secured by first liens on real estate,	\$466,032 00
Loans secured by second liens on real estate,	617 20
Loans on collateral security, }	
Loans on personal security,	57,455 34
Tax sale certificates,	17,118 63
Real estate purchased, }	
Real estate acquired by foreclosure, }	52,955 08
Expenses on account of foreclosure,	120 80
Current expenses,	4,104 62
Past due interest matured within 60 days,	11 66
Due from branch offices and agents, }	
Due from sundry persons,	14,701 32
Due to banks and bankers, }	
Cash in office,	4,853 09
Other assets, viz.:—	
State warrants,	144 40
Tax titles,	521 71
Interest paid on debenture bonds,	770 43
Total,	<u>\$619,406 28</u>

Liabilities.

Capital stock paid in,	\$175,000 00
Surplus fund,	50,000 00
Undivided profits,	1,996 91
Bills payable,	33,500 00
Debenture bonds outstanding (see Schedule B),	324,800 00
Loans paid, but not remitted for,	23,842 47

60 FOREIGN MORTGAGE CORPORATIONS. [Jan.

Certificates of deposits bearing interest,	\$7,826 13
Due to banks and bankers,	86 02
Other liabilities, viz.: —	
Due sundry persons,	2,354 75
Total,	<u>\$819,406 28</u>

When organized: 1886. Under what State laws: Territory of Dakota.

Principal place of business: Grand Forks, North Dakota.

Authorized amount of capital, \$250,000 00

Amount of capital subscribed, 175,000 00

What part of the capital stock is paid in cash? \$175,000.

Liability of stockholders beyond capital paid in: None.

How much of its capital stock is owned by officers of the company?

\$20,000; by President, Vice-President, Secretary and Treasurer.

How much, if any, of the stock owned by its officers is pledged to the company as collateral? \$2,200.

Total amount of its capital stock held by the company as collateral: \$2,200.

Rates of dividends for past five years: 6 per cent. for three years; 8 per cent. for two years preceding.

Do you cause a personal examination of offered security to be made by salaried employees of the company who are entirely free from local influences? Yes.

State the sections of country in which loans are made, giving the principal counties: Latah and Nez Perce counties in Idaho, and Whitman, Spokane and Lincoln counties in Washington, and Pembina, Walsh and Grand Forks counties in North Dakota.

State the number and amount of mortgages with interest six months or more in arrears, 14 7,230 00

Total amount loaned to date, 2,050,000 00

Total amount of loans paid, 185,000 00

Number and amount of loans extended the past two years, probably 40,000 00

Total amount of loans unpaid, { Guaranteed and sold, 1,400,000 00
Owned by company, 466,000 00

Total amount in process of foreclosure, 15,163 00

Is the company subject to examination by local State officers? No.

Total amount of debentures certified, 330,000 00

Less amount on hand and with agents, 5,200 00

Total liability for debenture bonds as per statement, 324,800 00

Trustees for debentures (if more than one class, state series certified to by each): Geo. S. Dowley, Brattleborough, Vt.; Hon. B. D. Harris, Brattleborough, Vt.; C. J. Amlon, Hinsdale, N. H., for every series.

SCHEDULE B.

Statement of Debenture Bonds Certified to by Trustees.

SERIES.	Rate per Cent.	YEAR WHEN			Secured by Pledge of First Mortgage Loans.	Amount of Debentures.
		Dated.	Due.	Redeem- able.		
A, . . .	6½	1888	1898	1893	\$27,655 00	\$25,000 00
B, . . .	6½	1888	1898	1893	52,576 00	50,000 00
C, . . .	6½	1888	1898	1893	52,545 00	50,000 00
D, . . .	6½	1889	1899	1894	26,485 00	25,000 00
E, . . .	6½	1889	1899	1894	5,669 00	5,000 00
F, . . .	6	1889	1899	1894	106,070 00	100,000 00
G, . . .	6	1891	1901	1896	52,925 00	50,000 00
H, . . .	6	1893	1903	1898	25,700 00	25,000 00
					\$348,624 00	\$330,000 00

STATE OF NORTH DAKOTA.

COUNTY OF GRAND FORKS, ss. I, F. W. Wilder, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

F. W. WILDER.

Subscribed and sworn to before me this tenth day of October, 1893.

J. O. BLICHFELDT, *Notary Public.*

**THE WESTERN SECURITY COMPANY,
Brooklyn, Conn.**

FRANCIS A. OSBORN, *President*, Boston, Mass.

LYSSON GORDON, *Treasurer*, Medford, Mass.

[Commenced business OCTOBER 2, 1893.]

Assets.

Loans secured by first liens on real estate,	\$167,225 39
Loans on collateral security,	973 24
Tax sale certificates,	35,044 11
Real estate purchased,	4,020 52
Real estate acquired by foreclosure,	95,802 78
Expenses on account of foreclosure,	12,076 31
Current expenses,	599 98
Due from branch offices and agents,	8 29
Other assets, viz.:—	
Accrued interest on loans owned by company,	11,765 36
Accrued interest on tax sale certificates,	17,032 15
Advances account tax deeds,	1,635 61
Land sale contracts,	10,581 06
Profit and loss,	6,589 03
Total,	\$363,373 83

Liabilities.

Capital stock paid in,	\$100,000 00
Bills payable,	29,133 25
Bonds outstanding (see Schedule B),	224,125 00
Due to branch offices and agents,	5 73
Due to banks and bankers,	5,997 73
Other liabilities, viz.:—	
Accrued interest on bonds,	3,395 62
Bond coupons unpaid,	549 00
Sale commission,	167 50
Total,	\$363,373 83

When organized: 1874. Under what State laws: Connecticut.

Principal place of business: Boston, Mass.

Authorized amount of capital, \$100,000 00

Amount of capital subscribed, 100,000 00

What part of the capital stock is paid in cash? \$100,000.

Liability of stockholders beyond capital paid in: None.

64 FOREIGN MORTGAGE CORPORATIONS. [Jan.

STATE OF MASSACHUSETTS.

COUNTY OF SUFFOLK, ss. I, Lysson Gordon, Treasurer of the aforesaid company, do solemnly swear that the foregoing statement is true, to the best of my knowledge and belief.

LYSSON GORDON, *Treasurer*.

Subscribed and sworn to before me this thirteenth day of October, 1893.

WALTER L. BOUVÉ, *Notary Public*.

REPORT OF AMOUNT OF BUSINESS DONE FROM JULY 1,
1892, TO JULY 1, 1893.

American Investment Company of New Hampshire,	\$23,560 00
American Loan and Trust Company of Duluth, Minn.,	24,450 00
American Loan and Trust Company of Omaha, Neb.,	150,000 00
American Security and Trust Company, Sioux City, Iowa,	80,778 00
Ballou Banking Company, Sioux City, Iowa,	26,825 00
Belcher (W. C.) Land Mortgage Company, Fort Worth, Texas,	23,220 00
Central Kansas Loan and Trust Company, Russell, Kansas,	1,000 00
Colorado Loan and Mortgage Company, Colorado Springs, Col.,	3,500 00
Colorado Securities Company, Denver, Col.,	20,600 00
Debenture Investment Company of Iowa,	32,000 00
Equitable Mortgage Company, Kansas City, Mo.,	282,730 00
Farmland Security Company of Iowa,	10,400 00
Interstate Mortgage Trust Company, Parsons, Kansas,	88,893 00
Investment Trust Company of America, Topeka, Kansas,	36,850 00
Iowa Loan and Trust Company, Des Moines, Iowa,	77,600 00
Knight Investment Company, Wichita, Kansas (to April 21),	4,675 00
Lombard Investment Company, Kansas City, Mo.,	449,575 00
Massachusetts Real Estate Company, Boston, Mass.,	180,573 00
Middlesex Banking Company, Middletown, Conn.,	120,700 00
Minnesota Loan and Trust Company, Minneapolis, Minn.,	36,100 00
Nebraska Loan and Trust Company, Hastings, Neb.,	12,800 00
New England Loan and Trust Company, Des Moines, Iowa,	104,000 00
New England Mortgage Security Company, Brooklyn, Conn.,	41,000 00
New England Northwestern Investment Company, Seattle, Wash- ington,	44,397 00
New Hampshire Trust Company, Manchester, N. H.,	75,000 00
Omaha Loan and Trust Company, Omaha, Neb.,	5,700 00
Provident Trust Company, Spokane, Washington,	36,585 00
Security Loan and Trust Company, Des Moines, Iowa,	10,100 00
Security Loan and Trust Company of Southern California, Los An- geles, California,	5,230 00
Texas Loan Agency, Corsicana, Texas,	35,680 00
Vermont Loan and Trust Company, Grand Forks, North Dakota,	39,070 00
Waddell (R. J.) Investment Company, Ottawa, Kansas,	2,000 00
Watkins (J. B.) Land Mortgage Company, Lawrence, Kansas (to April 21),	5,500 00
Washington Loan and Trust Company, Walla Walla, Washington,	8,500 00
Western Security Company, Brooklyn, Conn.,	2,050 00
Total,	\$2,101,641 00

COMPARATIVE STATEMENT

OF

ASSETS AND LIABILITIES IN DETAIL.

•

COMPARATIVE STATEMENT OF ASSETS

	N A M E.	LOCATION.	First Mortgages.	Second Mortgages.	Loans, Collateral and Personal.
1	American Security & Trust Co.	Sioux City, Iowa, . .	-	-	-
2	Ballou Banking Co., . .	Sioux City, Iowa, . .	\$83,675 00	\$19,308 25	\$36,849 88
3	Belcher (W. C.) Land Mortgage Co.	Fort Worth, Texas, .	252,182 70	51,819 54	1,642 75
4	Colorado Securities Co., .	Denver, Col., . . .	118,819 17	20,747 25	7,900 87
5	Debenture Investment Co., .	Dubuque, Iowa, . .	100,140 65	-	23,168 68
6	Farmland Security Co., .	Sioux City, Iowa, . .	110,324 00	0	0
7	Interstate Mortgage Trust Co.	Parsons, Kan., . .	1,975 00	12,403 96	5,891 30
8	Investment Trust Co. of America.	Topeka, Kan., . .	2,883,393 57	421,616 47	-
9	Iowa Loan & Trust Co., .	Des Moines, Iowa, . .	4,327,443 58	-	37,828 38
10	Leeds Improvement & Land Co.	Sioux City, Ia., . .	133,871 70	-	-
11	Massachusetts Real Estate Co.	Boston, Mass., . .	-	33,080 96	90,666 67
12	Middlesex Banking Co., .	Middletown, Conn., .	8,204,743 80	0	5,922 99
13	Minnesota Loan & Trust Co.	Minneapolis, Minn., .	142,921 42	18,463 50	412,160 41
14	Nebraska Loan & Trust Co.,	Hastings, Neb., . .	1,972,546 14	157,709 03	7,690 56
15	New England Loan & Trust Co	Des Moines, Ia., . .	4,148,646 50	7,441 72	8,651 41
16	New England Mortgage Security Co.	Brooklyn, Conn., . .	2,604,377 61	-	20,902 85
17	New England Northwestern Investment Co.	Seattle, Washington, .	40,025 00	-	-
18	Omaha Loan & Trust Co., .	Omaha, Neb., . . .	982,555 00	73,537 24	43,053 18
19	Provident Trust Co., . .	Spokane, Washington, .	221,424 70	5,231 75	136,723 37
20	Security Loan & Trust Co.,	Des Moines, Ia., . .	1,199,721 45	27,462 46	40,568 89
21	Security Mortgage & Trust Co.	Dallas, Texas, . .	1,783,460 74	90,438 46	8,596 02
22	Vermont Loan & Trust Co.,	Grand Forks, North Dakota.	466,032 00	617 20	57,455 84
23	Western Security Co., . .	Brooklyn, Conn., . .	167,225 39	-	973 24
			\$29,939,104 62	\$939,377 79	\$945,546 79

AND LIABILITIES IN DETAIL.

Tax Sale Certificates.	Stocks and Bonds.	Real Estate.	Real Estate by Foreclosure.	Foreclosure Expenses.	Premiums Paid.	Furniture and Fixtures.	
-	\$1,266,080 00	-	-	-	-	\$300 25	1
\$7,882 84	48,593 11	\$11,315 84	\$16,994 44	\$3,132 47	-	2,482 65	2
185 67	-	-	26,457 62	1,298 35	\$12,000 00	1,162 75	3
2,359 48	18,953 39	41,705 22	-	608 21	-	2,379 94	4
-	-	3,600 00	-	-	-	1,449 59	5
-	-	-	16,400 00	-	-	0	6
1,774 90	1,000 00	41,625 67	-	-	9,000 00	2,268 91	7
-	-	-	-	-	-	-	8
10,738 00	65,326 69	135,000 00	129,641 45	4,527 90	-	-	9
-	89,600 00	1,639,027 50	-	-	-	1,510 91	10
-	2,100 00	2,011,359 97	-	-	100 97	2,260 50	11
-	60,900 00	20,000 00	16,845 75	-	-	0	12
-	70,881 25	298,890 54	128,529 20	1,508 24	-	-	13
12,756 64	-	65,226 11	142,001 10	85,960 49	-	5,158 15	14
19,676 08	5,777 25	-	304,471 79	26,363 27	-	7,820 08	15
-	12,585 00	-	681,607 04	20,364 47	-	-	16
-	-	120,360 00	-	-	-	1,000 00	17
8,355 13	129,300 00	-	110,965 56	58,498 20	1,545 00	5,000 00	18
1,634 43	27,415 19	5,585 02	-	216 20	-	1,568 84	19
1,067 94	66,383 83	-	5,875 00	245 72	-	1,200 00	20
-	149,100 00	7,606 99	-	-	14,968 18	1,048 21	21
17,118 68	-	52,955 08	-	120 80	-	-	22
35,044 11	-	4,020 52	95,302 78	12,076 31	-	-	23
\$118,374 45	\$2,008,945 71	\$4,456,778 46	\$1,668,611 78	\$215,900 63	\$37,609 15	\$36,006 78	

COMPARATIVE STATEMENT OF ASSETS

	N A M E .	L O C A T I O N .	Current Expenses.	Past Due Interest Ma- tured within Sixty Days.	Other Past Due Interest.
1	American Security & Trust Co.	Sioux City, Iowa, . .	\$28,480 19	-	-
2	Ballou Banking Co., . .	Sioux City, Iowa, . .	9,191 72	\$2,342 75	\$9,704 82
3	Belcher (W. C.) Land Mortgage Co.	Fort Worth, Texas, .	10,557 69	1,665 70	5,149 45
4	Colorado Securities Co., .	Denver, Col., . .	17,001 99	3,654 81	3,565 80
5	Debenture Investment Co., .	Dubuque, Iowa, . .	9,335 31	-	-
6	Farmland Security Co., .	Sioux City, Iowa, . .	0	0	13,840 00
7	Interstate Mortgage Trust Co.	Parsons, Kan., . .	914 09	254 50	374 83
8	Investment Trust Co. of America.	Topeka, Kan., . .	-	-	10,352 43
9	Iowa Loan & Trust Co., .	Des Moines, Iowa, . .	-	-	-
10	Leeds Improvement & Land Co.	Sioux City, Iowa, . .	21,881 41	-	-
11	Massachusetts Real Estate Co.	Boston, Mass., . .	3,574 96	-	5,865 14
12	Middlesex Banking Co., .	Middletown, Conn., .	0	3,509 53	61,399 84
13	Minnesota Loan & Trust Co.	Minneapolis, Minn., .	-	-	-
14	Nebraska Loan & Trust Co.,	Hastings, Neb., . .	1,706 44	7,664 26	73,232 17
15	New England Loan & Trust Co.	Des Moines, Iowa, . .	-	15,807 90	11,516 94
16	New England Mortgage Security Co.	Brooklyn, Conn., . .	-	-	-
17	New England Northwestern Investment Co.	Seattle, Washington, .	-	-	-
18	Omaha Loan & Trust Co., .	Omaha, Neb.,	516 11	8,506 10	19,895 30
19	Provident Trust Co., . .	Spokane, Washington, .	-	1,859 24	7,590 14
20	Security Loan & Trust Co.,	Des Moines, Iowa, . .	6,365 06	1,411 90	3,523 25
21	Security Mortgage & Trust Co.	Dallas, Texas, . . .	-	5,979 75	51,419 63
22	Vermont Loan & Trust Co.,	Grand Forks, North Dakota.	4,104 62	11 66	-
23	Western Security Co., . .	Brooklyn, Conn., . .	599 98	-	-
			\$113,729 57	\$52,658 10	\$292,434 74

AND LIABILITIES IN DETAIL—Continued.

Past Due Loans Remitted for.	Due on Uncompleted Loans.	Due from Branch Offices and Agents.	Due from Sundry Persons.	Due from Banks and Bankers.	Cash in Office.	Other Assets.	
-	-	\$5,008 88	-	-	\$8 88	\$25,021 79	1
\$3,025 00	-	-	\$6,778 84	\$19,587 42	2,155 37	7,981 36	2
-	-	-	3,036 86	16,514 93	-	15,722 83	3
-	\$2,671 06	18,242 94	23,571 58	2,043 62	200 69	-	4
-	-	2,270 20	1,621 95	2,233 18	43 00	50,000 00	5
-	-	-	-	-	-	1,000 00	6
3,283 35	-	-	3,306 41	1,619 01	1,290 69	37,712 26	7
-	1,045 99	44,110 77	-	23,082 88	671 17	50,956 73	8
-	-	-	1,077 48	51,537 27	5,105 35	124,761 49	9
-	-	-	-	11,030 79	111 89	13,801 19	10
-	-	-	29,782 41	70,556 97	-	-	11
-	-	-	65 40	156,228 45	9,238 89	274,765 44	12
-	-	-	29,792 14	82,484 29	17,115 55	100,775 00	13
4,600 00	-	-	-	-	9,654 71	119,557 77	14
23,558 00	-	2,879 85	2,190 83	-	66,795 27	340,783 55	15
-	-	-	8,596 75	21,351 30	30 09	223 12	16
-	-	-	-	-	3,312 11	36,436 69	17
58,100 00	-	-	13,340 20	22,722 92	-	10,993 00	18
4,900 00	-	325 17	-	20,946 37	-	-	19
1,925 00	-	-	1,586 84	63,771 28	148 27	438 59	20
-	-	30,963 47	-	43,521 38	141 86	17,908 28	21
-	-	14,701 32	-	4,853 09	-	1,436 54	22
-	-	8 29	-	-	-	47,623 21	23
\$99,391 35	\$3,717 06	\$118,510 89	\$124,742 09	\$614,034 65	\$116,022 79	\$1,358,058 83	

COMPARATIVE STATEMENT OF ASSETS

	N A M E .	L O C A T I O N .	Total Assets.	Capital Paid in.	Surplus and Undivided Profits.
1	American Security & Trust Co.	Sioux City, Iowa, . .	\$1,335,349 99	\$807,100 00	\$161,640 00
2	Ballou Banking Co., . .	Sioux City, Iowa, . .	283,776 26	150,000 00	12 495 25
3	Belcher (W. C.) Land Mortgage Co.	Fort Worth, Texas, .	398,890 34	80,000 00	39,803 16
4	Colorado Securities Co., .	Denver, Col., . . .	279,426 02	70,000 00	38,931 24
5	Debenture Investment Co., .	Dubuque, Iowa, . .	198,862 56	50,000 00	34,492 00
6	Farmland Security Co., .	Sioux City, Iowa, . .	146,664 00	3,000 00	83,380 55
7	Interstate Mortgage Trust Co.	Parsons, Kan., . .	124,694 87	100,000 00	8,453 26
8	Investment Trust Co. of America.	Topeka, Kan., . .	3,435,179 51	800,000 00	67,349 94
9	Iowa Loan & Trust Co., .	Des Moines, Iowa, . .	4,992,988 19	500,000 00	279,895 03
10	Leeds Improvement & Land Co.	Sioux City, Iowa, . .	1,909,334 89	1,500,000 00	108,801 30
11	Massachusetts Real Estate Co.	Boston, Mass., . .	2,249,348 55	1,523,300 00	57,514 34
12	Middlesex Banking Co., .	Middletown, Conn., .	8,812,619 59	600,000 00	182,908 41
13	Minnesota Loan & Trust Co.	Minneapolis, Minn., .	1,800,616 54	500,000 00	188,923 12
14	Nebraska Loan & Trust Co.,	Hastings, Neb., . .	2,670,453 57	500,000 00	163,068 45
15	New England Loan & Trust Co.	Des Moines, Iowa, . .	4,992,270 44	760,000 00	95,187 64
16	New England Mortgage Security Co.	Brooklyn, Conn., . .	3,370,540 23	1,000,000 00	44,681 96
17	New England Northwestern Investment Co.	Seattle, Washington, .	201,633 80	146,100 00	9,117 14
18	Omaha Loan & Trust Co., .	Omaha, Neb., . . .	1,544,902 94	400,000 00	94,731 97
19	Provident Trust Co., . .	Spokane, Washington, .	435,416 42	200,000 00	27,016 28
20	Security Loan & Trust Co., .	Des Moines, Iowa, . .	1,421,700 48	187,571 65	66,218 29
21	Security Mortgage & Trust Co.	Dallas, Texas, . .	2,205,207 47	500,000 00	83,040 40
22	Vermont Loan & Trust Co.,	Grand Forks, North Dakota.	619,406 28	175,000 00	51,996 91
23	Western Security Co., . .	Brooklyn, Conn., . .	363,373 83	100,000 00	-
			\$43,189,555 77	\$10,652,071 65	\$1,899,666 64

AND LIABILITIES IN DETAIL — Continued.

Premiums Paid.	Bills Payable.	Debentures Outstanding.	Dividends Unpaid.	Interest Paid in Advance by Borrowers.	Loans Paid but not Remitted for.	
-	\$223,722 27	-	-	-	-	1
-	17,657 84	\$43,150 00	-	\$1,115 34	\$10,135 96	2
-	12,500 00	219,114 00	-	2,182 15	500 00	3
-	35,700 00	-	\$801 14	-	3,122 20	4
-	-	39,800 00	-	-	-	5
-	18,500 00	32,500 00	-	-	-	6
-	-	-	30 00	1,375 86	3,497 40	7
-	25,575 50	2,153,090 00	-	10,003 16	24,003 75	8
-	-	3,956,600 00	-	-	-	9
-	94,529 85	194,500 00	-	-	-	10
-	6,500 00	-	3,294 91	-	-	11
-	897 55	7,615,539 77	-	-	10,642 44	12
-	150,000 00	-	-	-	-	13
-	25,000 00	1,934,000 00	-	7,555 09	-	14
-	-	3,922,082 83	-	11,531 44	-	15
-	35,000 00	2,268,000 00	-	-	0	16
-	6,416 66	25,000 00	-	-	-	17
-	133,311 67	625,000 00	-	3,359 96	27,651 40	18
-	-	-	-	-	-	19
-	-	1,033,532 47	-	175 55	800 00	20
-	35,000 00	1,529,234 35	-	256 93	-	21
-	33,500 00	324,800 00	-	-	23,842 47	22
-	29,183 25	224,125 00	-	-	0	23
-	\$382,944 59	\$26,142,118 42	\$4,126 05	\$42,655 58	\$104,205 62	

COMPARATIVE STATEMENT OF ASSETS

	N A M E.	LOCATION.	Due Borrowers on Uncompleted Loans.	Trust Savings Deposits.	Certificates of Deposits Bearing Interest.
1	American Security & Trust Co.	Sioux City, Iowa, . .	-	-	-
2	Ballou Banking Co., . .	Sioux City, Iowa, . .	\$181 75	-	\$16,764 22
3	Belcher (W. C.) Land Mortgage Co.	Fort Worth, Texas, .	-	-	34,016 50
4	Colorado Securities Co., .	Denver, Col., . . .	60,754 66	-	-
5	Debenture Investment Co., .	Dubuque, Iowa, . .	18,083 84	-	-
6	Farmland Security Co., .	Sioux City, Iowa, . .	-	-	-
7	Interstate Mortgage Trust Co.	Parsons, Kan., . .	6,748 40	-	-
8	Investment Trust Co. of America.	Topeka, Kan., . .	-	\$194,310 00	17,040 00
9	Iowa Loan & Trust Co., .	Des Moines, Iowa, .	-	-	139,246 29
10	Leeds Improvement & Land Co.	Sioux City, Iowa, . .	-	-	-
11	Massachusetts Real Estate Co.	Boston, Mass., . .	-	-	-
12	Middlesex Banking Co., .	Middletown, Conn., .	-	-	1,450 00
13	Minnesota Loan & Trust Co.	Minneapolis, Minn., .	82 84	-	273,024 04
14	Nebraska Loan & Trust Co.,	Hastings, Neb., . .	-	-	-
15	New England Loan & Trust Co.	Des Moines, Iowa, .	9,649 15	-	38,308 46
16	New England Mortgage Security Co.	Brooklyn, Conn., . .	0	-	0
17	New England Northwestern Investment Co.	Seattle, Washington, .	-	-	-
18	Omaha Loan & Trust Co., .	Omaha, Neb., . . .	156 80	-	193,171 00
19	Provident Trust Co., . .	Spokane, Washington, .	-	-	182,408 27
20	Security Loan & Trust Co., .	Des Moines, Iowa, . .	-	-	44,819 61
21	Security Mortgage & Trust Co.	Dallas, Texas, . .	-	-	-
22	Vermont Loan & Trust Co.,	Grand Forks, North Dakota.	-	-	7,826 13
23	Western Security Co., . .	Brooklyn, Conn., . .	0	-	0
			\$95,601 94	\$194,310 00	\$948,074 52

AND LIABILITIES IN DETAIL—Concluded.

Deposits Awaiting Investment.	Other Deposits.	Due to Branch Offices and Agents.	Due to Banks and Bankers.	Other Liabilities.	Total Liabilities.	
-	-	-	-	\$142,887 72	\$1,335,349 99	1
\$9,231 37	\$19,502 98	-	\$3,441 55	-	283,776 26	2
-	666 90	\$622 64	-	9,484 99	398,890 34	3
43,760 97	9,789 18	18,788 51	78	2,777 34	279,426 02	4
-	-	-	-	51,486 72	193,862 56	5
-	-	-	-	9,183 45	146,564 00	6
200 00	793 95	29 50	-	3,572 00	124,694 87	7
102,023 20	-	1,719 55	4,822 65	35,241 76	3,435,179 51	8
-	8,964 12	-	-	6,282 75	4,892,968 19	9
-	-	-	4,041 64	7,462 10	1,909,334 89	10
-	-	-	-	658,739 30	2,249,348 55	11
47,550 00	-	892 26	215,000 00	137,739 16	8,812,619 59	12
24,674 67	88,962 37	-	-	75,000 00	1,300,616 54	13
12,949 57	2,674 11	-	-	25,086 75	2,670,453 57	14
9,799 40	19,913 99	-	109,500 00	16,297 53	4,992,270 44	15
0	0	-	137 62	22,720 65	3,370,540 23	16
-	-	-	-	15,000 00	201,633 80	17
-	34,803 18	-	-	29,706 96	1,546,902 94	18
25,188 57	721 25	81 05	-	-	435,415 42	19
-	10,199 15	-	4,000 00	74,383 76	1,421,700 48	20
-	-	52,508 59	-	5,122 20	2,206,207 47	21
-	-	-	86 02	2,354 75	619,406 28	22
0	0	5 73	5,997 73	4,112 12	363,378 83	23
\$275,477 75	\$196,991 18	\$69,642 83	\$347,027 99	\$1,334,541 01	\$43,289,555 77	

COMMONWEALTH OF MASSACHUSETTS.

LAWS IN REFERENCE TO THE SUPERVISION OF FOREIGN
CORPORATIONS ENGAGED IN THE BUSINESS OF SELLING
OR NEGOTIATING BONDS, MORTGAGES, NOTES OR OTHER
CHUSES IN ACTION.

[CHAP. 427, ACTS OF 1889, AS AMENDED BY CHAP. 275, ACTS OF 1891, CHAP. 303,
ACTS OF 1893.]

SECTION 1. The governor by and with the consent of the council shall appoint a citizen of this Commonwealth who shall be known as commissioner of foreign mortgage corporations. Said commissioner shall hold his office for the term of three years unless sooner removed by the governor and council. He shall be sworn to the faithful performance of the duties of his office before entering upon the discharge of the same. He shall not be in the employ of, own any stock in, or be in any way, directly or indirectly, interested pecuniarily in any association or corporation doing business in this Commonwealth and organized under the laws of another state which sells, offers for sale or negotiates bonds or notes secured by deed of trust or mortgage of real estate, shares of stock in real estate investment companies, or choses in action owned, issued, negotiated or guaranteed by it, and known as a mortgage, loan, investment or trust company. Said commissioner shall as regards such corporations have the same powers and be required to perform the same duties given to and required of the commissioners of savings banks by the provisions of section fourteen of chapter three hundred and eighty-seven of the acts of the year eighteen hundred and eighty-eight, and such associations or corporations shall annually make to said commissioner such returns as are required of loan and investment companies by said section fourteen. If a vacancy occurs in said office before the expiration of a term the governor and council shall appoint another commissioner as aforesaid to fill such vacancy and to serve for the remainder of such unexpired term.

SECT. 2. No person, association or corporation shall act in this Commonwealth as agent or representative of any association

or corporation organized under the laws of another state for the purposes named in the preceding section unless such corporation has been duly examined as to its business and financial condition by the commissioner hereinbefore provided for.

SECT. 3. Any person who violates the provisions of the preceding section shall forfeit one thousand dollars, to be collected under the direction of the attorney-general for the Commonwealth by the district attorney for the district in which such action may properly arise, by an action on this chapter, and it is hereby made the duty of the attorney-general to bring action for such forfeiture whenever an instance of such violation is reported to him by the commissioner, and the commissioner shall report all such instances as come to his attention.

SECT. 4. The commissioner may accept in lieu of an examination by himself the certificate of any state officer having supervision of such companies that examinations have been made, provided such certificates are accompanied by a sworn statement showing the financial condition of any such company; such report to comply in all respects with the provisions of this chapter.

SECT. 5. It shall be the duty of said commissioner to make the examination as provided in section two or to call for the certificate as provided in section four as often at least as once in each year.

*SECT. 6. The compensation of the commissioner shall be three thousand dollars per annum, payable monthly from the treasury of the Commonwealth, which, together with all incidental and travelling expenses authorized and approved by the governor and council, shall be borne by the several companies and corporations. For the purpose of providing for the salary of the commissioner and other expenses approved by the governor and council an annual license fee of fifty dollars, payable in advance, shall be assessed upon every association or corporation doing business under this act: *provided*, that if the sum realized is not sufficient to meet the expenses, the balance shall be borne by the several companies in proportion to their business done in this Commonwealth, and shall be assessed and recovered in the same manner provided for the assessment and recovery of the expenses of the railroad commissioners.

The commissioner upon the payment of such fee shall, if satisfied with the condition of any company or corporation doing business under the provisions of this chapter, issue a license to such company or corporation allowing them to do business in this Com-

monwealth for one year from the date thereof: *provided*, their condition continues satisfactory to him; and no company or corporation subject to the provisions of this chapter shall do business in this Commonwealth unless it holds such a license, and if the condition of any company shall become unsatisfactory to him he may revoke such license.

SECT. 7. Whenever, in the opinion of the commissioner, any association or corporation named in section one of this act is transacting business, or its condition is such as to render its further proceeding, hazardous to the public, he shall forthwith report the same with such remarks as he deems expedient to the attorney-general, who shall forthwith apply to a justice of the supreme judicial court to issue an injunction restraining such association or corporation from further transaction of business until a hearing can be had. Such justice may, with or without previous notice, issue such injunction, and after a full hearing may dissolve or modify it or make it perpetual, and may make such orders and decrees, according to the course of proceedings in equity, to restrain or prohibit the further prosecution of the business of any such person, association or corporation, as may be needful in the premises.

SECT. 8. Every association or corporation named in section one of this act, shall, whenever the interest upon any bond or note which has been guaranteed, ~~negotiated or sold by it~~, has been overdue for a period of six months and not paid in cash, inform the owner of said bond or note of the fact; and when the taxes upon real estate held as security for any such bond or note are overdue for a period of six months, shall inform the owner of said bond or note of said fact; and if said taxes have been paid by any other than the owner of the real estate held as security for said bond or note, shall inform the owner of such bond or note of the name of the person or corporation paying said taxes. Any such association or corporation which violates the provision of this section shall, for each and every offence, forfeit one hundred dollars, to be collected by information brought in the supreme judicial court in the name of the attorney-general, at the relation of the commissioner of foreign mortgage corporations, and upon such information the court may issue an injunction restraining the further prosecution of the business of such association or corporation until the sums so forfeited are paid, with interests and costs, and until the provisions of this section shall have been complied with.

[CHAP. 387, ACTS OF 1888.]

AN ACT IN RELATION TO MORTGAGE LOAN AND INVESTMENT COMPANIES.

* * * * *

SECT. 14. The commissioners of savings banks shall have access to the vaults, books and papers of every such corporation; and it shall be their duty to inspect, examine and inquire into its affairs and take proceedings in regard to them at such times as they shall deem necessary, in the same manner and to the same extent as if such corporation was a savings bank, subject to all the laws which are now or hereafter may be in force relating to such institutions in this regard: *provided, however*, said commissioners may cause an examination to be made by an expert under their direction but at the expense of the corporation. Every such corporation shall annually, within ten days after the last business day of October, make a return to said commissioners, which return shall be in the form of a trial balance of its books, and shall specify the different kinds of its liabilities and the different kinds of its assets, stating the amount of each kind in accordance with a blank form to be furnished by said commissioners, and such annual returns shall be published in a newspaper of the city or town where such corporation is located, at the expense of such corporation, at such times and in such manner as may be directed by said commissioners. Said commissioners shall annually make report to the general court of such facts and statements respecting such corporations and in such forms as they deem that the public interest requires.

[CHAP. 329, ACTS OF 1890.]

AN ACT CONCERNING THE USE OF NAMES BY CERTAIN CORPORATIONS ORGANIZED UNDER THE LAWS OF OTHER STATES OR COUNTRIES AND DOING BUSINESS IN THIS COMMONWEALTH.

Be it enacted, etc., as follows:

SECTION 1. All corporations organized under the laws of another state or country, carrying on a banking, mortgage, loan and investment or trust business within this Commonwealth, shall indicate the state or country in which such foreign corporation is chartered or incorporated upon all its signs, advertisements, circulars, letter-heads and other documents containing its name, in letters equally conspicuous with the name of such corporation.

SECT. 2. Whoever violates any provision of the preceding section shall be punished by a fine not exceeding one thousand dollars, and any provision thereof may, on petition, be enforced by injunction issued by a justice of the supreme judicial court or of the superior court.

SECT. 3. This act shall take effect on the first day of July in the year eighteen hundred and ninety.

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Ballou Banking Company, Sioux City, Ia.; Boston, Mass.,	4
Belcher (W. C.), Land Mortgage Company, Fort Worth, Tex.,	7
Colorado Securities Company, Denver, Col.,	10
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ANNUAL REPORT

OF THE

STATE BOARD OF ARBITRATION AND CONCILIATION

FOR THE YEAR 1893.

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Commonwealth of Massachusetts.

STATE BOARD OF ARBITRATION AND CONCILIATION,
13 BEACON STREET, BOSTON, Feb. 1, 1894.

To the General Court.

I have the honor to transmit herewith the eighth annual report of the State Board of Arbitration and Conciliation.

Very respectfully,

BERNARD F. SUPPLE,

Clerk.

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EIGHTH ANNUAL REPORT.

To the Senate and House of Representatives in General Court assembled.

The following pages contain summary reports of those controversies between employers and employees in which the Board has taken direct action. Although the number of cases actually settled by the Board during the year is not so large as in some former years, some of them afford the very best examples of the influence of the Board, when the circumstances are such as to give fair opportunity for conciliatory suggestions and to afford reasonable expectation that they will be received and considered on their merits.

Now that business of all kinds is depressed and the number of unemployed men and women causes embarrassment and suffering in many places, it is hard to believe that during the first half of the past year there were frequent strikes all over the State for fewer hours of labor and an increase of wages, one or both. Our record shows that the depression was either foreseen or

actually felt by employers, before the workmen realized the situation. All of a sudden the tide turned, and instead of demands for a shorter day and larger wages, the shorter day was established by the act of the manufacturers, and it was usually accompanied by a reduction of ten to twenty per cent. in the wages. The change was startling; and although there have been some strikes against proposed reductions, and the State Board has been called upon to adjust some such cases, the lessening of earnings all over the State has been very generally acquiesced in by the working people, as a matter of necessity, for the present at least. In the last six months of the year the question has not been what conditions or what wages were fair, but rather how could employment be given to the workers sufficient to enable them to support themselves and their families. When the necessity for daily bread stares one in the face, all other considerations become secondary until that emergency has been met and vanquished.

In view of the progress being made in the several States of the Union towards the settlement of labor controversies through boards of arbitration and conciliation, as shown in the compilation of laws printed in the appendix to

this report, it is interesting to note that in November last the great strike of coal miners in the Midland counties of England was happily ended by an adroit act of conciliation conducted by Lord Rosebery, a member of Mr. Gladstone's cabinet, at the Foreign Office in London. The parties were called together for a conference in the presence of an official who had no private ends to promote, but apparently sought only to promote the welfare of the public. The strike had lasted for about four months. The workmen were organized on the one hand, and the employers on the other. The miners saw their reserve funds amounting to three-quarters of a million of dollars, gradually melt away until nothing was left, and the idle people had no means of support except individual savings and contributions from the public or from other workmen who had employment and were able to supply a part of their scanty earnings to the treasury of the Miners' Federation. It was estimated that the sum of £25,000 a week was distributed by the Federation among the miners and their families. The men, notwithstanding their privations, adhered to the union through everything with surprising unanimity, and met with a considerable amount of sympathy from

the non-union public. The masters, though not supported by so efficient an organization, remained firm in their conviction that to concede the demands of the miners would be to ruin their business, and were obliged to gaze helplessly upon decaying works and idle machinery. The price of coal to consumers had risen so high as to cause general alarm, in view of the near approach of winter. The case clearly called for something different from the much-lauded "let alone" policy. The government took the initiative and after one meeting the great coal-mining industry resumed its course, thousands of workmen were provided with the means of support, and the price of one of the necessities of life at once dropped to a comparatively reasonable mark. Will any one contend that this kind of public service does not properly come within the province of the government?

The simple method so skilfully and successfully adopted in this case is substantially identical with the method of conciliation which has been in operation in Massachusetts for the last seven years, through the State Board of Arbitration and Conciliation.

The Board has no new legislation to recommend, believing that the means and opportunities

of the law, as it is, are ample for the treatment of all controversies between employer and employees, provided there is in the parties directly concerned a disposition to avail themselves of the law and seek only what is fair and reasonable.

On July 1 the commission of Mr. Davol expired by limitation, and on September 11 he was succeeded by Richard E. Warner, of Taunton.

The controversies of which the Board has taken active cognizance during the year involved, more or less directly, working people whose yearly earnings are estimated at \$1,652,246. The total annual earnings under ordinary conditions of the factories, etc., involved would amount to about \$8,637,625. The expense of maintaining the State Board for a year has been \$8,980.

REPORTS OF CASES.

REPORTS OF CASES.

LEONARD & BARROWS—MIDDLEBOROUGH.

In December, 1892, the firm of Leonard & Barrows of Middleborough, shoe manufacturers, gave notice to their employees that they desired to reduce the price paid for "closing on" from 55 cents per 60 pairs to 50 cents, and for making button-holes on Reece machine from 6 cents per 100 to 5 cents per 100. The employees protested against these reductions, and contended that there were other items on the stitching list which were too low and ought to be raised. A member of the firm, together with the agent of the stitchers' union, called at the office of the Board on January 2, stated the facts of the case and expressed a desire that the Board would act as mediator and attempt to bring the matter to a settlement. Accordingly, on January 5, the Board met the firm and a representative of the stitchers at Middleborough, heard both sides and attempted without success to bring the

parties to some agreement upon the two items complained of by the firm, which, thus far, were the only items specified on either side. But rather than come to any agreement about closing on, and making button-holes, both parties preferred, as they said, to submit the whole stitching list, the Board to recommend fair prices on all parts of the work. This course was deprecated by the Board, but after a week's delay for further consideration, an application was drawn up, signed by both parties and filed January 12, which did in fact submit the whole stitching list for revision by the Board, although down to that time only two items had been specifically put in issue by either side. Subsequently, at the request of the Board, the agent of the stitchers filed a list of items on which they claimed an advance, and the firm filed a list of items on which a reduction was contended for. The firm's list had now grown from two items to ten, upon which a substantial reduction was sought, and the stitchers submitted a list of some twenty-two items upon which they claimed an advance, some of them being the same items upon which the firm claimed a reduction. It was agreed that the decision of the Board should be confined to the items submitted on either side. Hearings were had and inquiries

made as to prevailing rates and conditions, and on March 16, 1893, the following decision was rendered:—

In the matter of the joint application of Leonard & Barrows, of Middleborough, and their employees.

PETITION FILED JANUARY 12.

HEARINGS, JANUARY 20, 27.

In this case the firm has submitted certain items of the stitching list, which it is claimed ought to be reduced; and the stitchers have specified certain items upon which they claim that an increase should be allowed. The case has been fully heard and considered, and, upon the items submitted, the Board recommends that prices be paid as follows:—

	PER CASE OF 60 PAIRS.
Skiving by machine, button boots, quarters and flies and over-lap Oxfords,	\$0.15
Skiving by machine, button boots, vamps, . . . . .	.10
Closing on, plain button-piece, . . . . .	.40
Closing on, button boots, plain top and scalloped fly, . . . .	.50
Closing on, overlaps, Oxfords, closed seam, Wheeler & Wilson machine, . . . . .	.37½
Fancy or zigzag stitch, facing held on linings, Union Special machine, one stitch, . . . . .	.12½
Turning out, scalloped button-fly, Lightning machine, . . . .	.37½
Turning out, plain fly, Lightning machine, . . . . .	.35
Top-stitching, overlap Oxfords, closed seam, . . . . .	.37½
Top-stitching, button boots, plain top and scalloped fly, Wheeler & Wilson machine, . . . . .	.42
Staying backs and fronts, 2-needle Union Special machine, overlaps, . . . . .	.25
Staying backs and fronts, 2-needle Union Special machine, plain vamps, . . . . .	.22

	PER CASE OF 60 PAIRS.
Closing backs and fronts, button boots, Wilcox & Gibbs machine,	\$0.18
Pressing overlaps, Lufkin machine, . . . . .	.31
Cementing for presser, . . . . .	.07
Cementing pressed vamps, . . . . .	.07½
Vamping, overlaps, trimmed, 2-needle Union Special machine, . . . . .	.75
	PER 100.
Working button-holes, as now done, Reece machine,	\$0.05
	PER CASE.
Finishing button-holes, Reece machine,	\$0.15
Finishing barred button-holes, Reece machine, . . . . .	.17½
Barring button-holes, Reece machine, . . . . .	.15
Marking for button-holes, by hand, . . . . .	.12½
	PER 100.
Sewing on buttons, Morley machine,	\$0.01½
	PER CASE.
Stitching tips, vamps marked or centred, 1-needle, 2 rows, held on, Wheeler & Wilson machine,	\$0.30
Vamping (except overlaps), linings held back one side, extra, . . . . .	.05

It was agreed in the presence of the Board, that 72 pairs of children's shoes shall be paid for at the same rate as for 60 pairs of women's and misses', except cases of 11's to 13's, inclusive, which shall be reckoned on the basis of 60 pairs to a case; also that the prices fixed by this Board and all other prices in the stitching-room shall stand without change until July 1, 1893.

Result. The decision was accepted by all concerned, and was continued in force during the six months prescribed by law. In May, however, both

parties came to the Board informally and asked the Board to place a practical construction upon certain parts of the decision, or rather upon the agreement of the parties embodied in the decision. The Board gave its views informally and they were accepted and acted upon accordingly.

**MERCHANTS' AND MINERS' TRANSPORTATION
COMPANY — BOSTON.**

On December 26, five longshoremen in the employ of the Merchants' and Miners' Transportation Company, were discharged. They belonged to a union, and it was thought that perhaps their membership rendered them obnoxious to the agent of the company. On January 14 the attention of the Board was directed to the matter, and at the request of a representative of the workmen interested the Board called upon the agent of the company. In answer to the inquiries of the Board, the agent said that the men were discharged because they were not on hand at the time when they had been notified to be ready to unload a vessel, and that the company could not re-employ them, under the circumstances, because such action would produce an unfavorable effect upon the discipline of the workmen then in the employ of the company. The workmen were informed of the attitude taken by the agent, and as they were very desirous of securing their old places, the Board

advised that when there seemed to be need of more men on the wharf they apply at the office for work, as individuals, and as if nothing had happened.

Subsequently the five men applied for work as advised, and were referred to the stevedore. He put one of them to work; the others obtained work of a different sort elsewhere.

NORCROSS BROTHERS — MILFORD.

A letter dated Feb. 4, 1893, was received from the selectmen of Milford, acting in compliance with the St. 1887, chap. 267, § 8, containing a notice of a lockout "between Norcross Brothers, doing business in this town, and their employees," and requesting the interposition of the Board as a mediator.

Accordingly, after giving due notice by mail to the firm and to the representatives of the granite cutters' union, the Board went to Milford on February 8, and met Mr. O. W. Norcross of the firm, and a committee of three representing the granite cutters. It appeared that the trouble in Milford began in May, 1892, when, in conjunction with the other members of the New England Granite Manufacturers' Association, the firm of Norcross Brothers locked out their stone cutters in Milford, although there were at that time no differences between the firm and the workmen. Since that time settlements had been effected in most of the yards throughout New England, but no understanding had been arrived at concerning the business in Milford. The firm was

in need of men, and the Board used every effort at this interview and afterwards to frame a proposition to which both sides could assent. The practical difficulty which frustrated every attempt was the fact that the firm insisted that the men who were locked out should return to work at reduced wages. This demand was a fatal bar to any agreement, because the workmen insisted that the firm was in the wrong for locking them out without any good reason for it, and that the least the firm could do was to agree to the bill of prices which was in force in Milford at the beginning of the lockout. If this had been conceded, the Board has little doubt that all other matters might have been arranged satisfactorily and work resumed. As it was, after long interviews and much correspondence, and some recriminations exchanged by the parties, the business ended just where it began.

Recently information came to the Board that there was reason to believe that a settlement might be effected, provided the local committee should be authorized to attempt it. At the suggestion of the State Board such authority was sought from the national board of the granite cutters' union, but the latter declined the request, and nothing was done.

WAKEFIELD RATTAN COMPANY — WAKEFIELD.

On February 24 the Board's attention was invited to the case of a strike, which had occurred on the 17th instant, of the winders employed by the Wakefield Rattan Company, at Wakefield. The strike was caused by the dissatisfaction of the workmen with the prices set by the company on twenty-six pieces of new work. They said that the prices amounted to a considerable reduction in the earnings of the men, which were already low enough, about \$9 per week, as stated.

The Board, as requested, called upon the treasurer at his office in Boston and acquainted him with the object of their visit. He said that if the Board wished for any information, he would try to answer any questions that might be asked, but that he should not discuss the business of the company with the strikers or their representatives, because they were no longer employees, and further, that the company would decline to avail

itself of the services of the State Board at any stage of the case.

The substance of the interview was reported to the workmen, and nothing further was heard of the case.

**GEORGE H. GILBERT MANUFACTURING COM-
PANY — WARE.**

By a notice received Feb. 24, 1893, from the selectmen of Ware, the Board was informed that a strike of weavers employed by the George H. Gilbert Manufacturing Company, at Ware, had occurred on February 9. The occasion of the strike was said to be a reduction of $6\frac{1}{2}$ per cent. upon changing from fall goods to spring goods. In view of the lapse of time and the statement that "some of them have gone back to work," the Board, before proceeding to the scene of the controversy, thought best to obtain further knowledge of the probable success of any efforts they might make. It appeared upon inquiry that the workmen were not organized, that some had left town, others had gone back to work at the reduced rates, and that the company, in view of the state of business, was not eager to start all the looms. In consideration of all the facts learned, and in the absence of any request from the company or the workmen, the Board deemed it inexpedient to take any action, and nothing further was heard from the case.

COLUMBIA RUBBER COMPANY—BRAINTREE.

The Board was notified in writing, on March 8, that in February a strike had occurred at East Braintree, affecting the Columbia Rubber Company and its employees. The notice, which came from the workmen or persons representing them, stated that extra work was required by the company without giving any extra pay for it, and since the work (making rubber-cloth garments) was paid for by the piece, the workmen suffered a loss of earnings, when, as they contended, the wages ought to have been advanced without the imposition of any extra work.

Upon communicating with the manager of the company, the Board was informed that he should decline to confer with his recent employees with a view to settling upon any agreement, for the reason that he was satisfied with the present condition of things. The workmen were thereupon notified of the result of the interview, and, so far as the Board is informed, no further attempt was made at a settlement.

At about the same time other strikes occurred at Brockton and elsewhere, which were conducted under the advice of the Mackintosh Coat Makers' Union of East Braintree, and had similar objects in view. So far as the Board's information extends, none of these strikes were successful.

BOWKER FERTILIZER COMPANY—BOSTON.

On March 13 the workmen employed in the manufacture of fertilizers by the Bowker Fertilizer Company, at Brighton, went on a strike because of their disappointment at not receiving an increase of wages on the first of the month. On the 16th the Board sought and obtained an interview with a committee representing the workmen, and, after learning their views of the case, called upon the president of the company, who, after some conversation, stated the terms on which he would employ his former workmen. These were reported to the workmen, with a recommendation that they apply for work on the proposed terms. The men acted in accordance with the Board's advice, and most of them returned at once to work. The terms of settlement were that from twenty-five to thirty of the old hands, and possibly more, should be put at work on the day next following at \$10 a week, to continue until April 1, and \$11 a week thereafter, and that within a week substantially all the old employees should be at work again.

**JOHNSON MANUFACTURING COMPANY—NORTH
ADAMS.**

On March 22, the weavers employed by the Johnson Manufacturing Company, at North Adams, in the making of gingham, went on a strike. They complained that, at the prices which they received per yard, weavers on the fast looms in the new weave room were unable to earn as much as those who operated the old looms.

At an interview which the committee of the weavers had with the agent, the request for an advance was refused for reasons stated, and it was understood by the operatives that the agent intended to make a reduction of one-half mill per yard, which was paid as an extra on some of the looms. Immediately upon learning this, the fast-loom weavers struck, and on the same day the mill was shut down for want of help.

The agent expressed a willingness to pay as much as other people paid, and proposed that the weavers resume work and give him an opportunity to inquire about prices and earnings in other mills. This proposal was declined.

On March 28, after sending written notifications to the agent and to the operatives, the Board acting, of its own motion, without invitation from either side, went to North Adams. The course of procedure contemplated was that, after a conference with the weavers on the evening of arrival, the Board would call upon the agent on the following morning and attempt to make arrangements for a conference; but, more fortunately, the Board was able to bring about a conference that evening, at which all matters of grievance were frankly and openly discussed in the presence of the Board by the agent and a large number of the employees directly interested.

The result was most gratifying, and furnished the strongest proof, if such were needed, that through conferences of this kind, better than in any other way, serious controversies may often be fairly and promptly adjusted. Acting under the advice of the Board, the operatives voted upon the spot to resume work the next morning, and the agent agreed to start up the mill, reinstate all the old hands, and make everything as agreeable as possible. The next morning the looms were humming and activity prevailed where for a week everything had stood still.

THORNDIKE COMPANY — PALMER.

On March 31 the weavers employed in mill No. 2 of the Thorndike Company, at Palmer, about seventy in number, went on a strike because, as they alleged, the gearing in the slasher had been changed so that the length of the cuts of certain grades of work had been increased by several yards. Upon inquiry, made on April 10, the Board ascertained the general features of the situation and learned that there was some chance that the weavers in the other mill of the company might be induced to join the strike. In mill No. 1 the departments other than the weave room were running on half time, with a prospect of shutting down altogether.

The Board went to Palmer on April 21 and had interviews with the agent of the mills and representatives of the striking weavers. About half of the strikers had gone away to work in other mills. Both sides seemed to be convinced that they were right, but the weavers had practically abandoned their demand for increased wages.

The agent, on the 12th, had notified the strikers who were still occupying houses belonging to the company to vacate their tenements on the 22d of the month. After much discussion of the situation with both parties separately, the Board on the following day embodied its views of the case in the following letter, which was sent to the agent of the company and to the representatives of the weavers: —

COMMONWEALTH OF MASSACHUSETTS.

STATE BOARD OF ARBITRATION,
13 BEACON STREET, BOSTON, April 22, 1893.

To the Thorndike Company, of Palmer, and the weavers lately in its employ.

In accordance with the law of the State, this Board went to Palmer yesterday for the purpose of communicating with both parties to the controversy which began with a strike on April 1. Interviews were had with the agent of the mills and with representatives of the weavers, separately, with a view to making some recommendation calculated to effect a settlement.

Stated briefly, the cause of the strike was the belief of the weavers that the cuts had been lengthened, and, if so, there being no corresponding allowance in the pay per cut, they were in effect working under a reduction of wages. The agent claims that he is ready and has always been ready and willing, as between him and the actual employees of the company, to have the length of the cuts ascertained by actual measurement, but de-

clines to discuss the subject with any representatives of persons who are not employees.

In view of the information obtained from both sides, and in the hope of adjusting the dispute in a manner most satisfactory to all concerned, the Board recommends:—

1. That the weavers abandon the strike and apply for work in the usual manner.

2. That the agent re-employ those who apply for work as soon as work may be ready for them.

3. That after the relations of employer and employee shall have been re-established, the length of the cuts be fairly ascertained by actual measurement, in the presence of both parties.

If all parties concerned will act according to the above recommendations, in a conciliatory spirit and with a desire to do only what is just, the Board has reason to believe that the operations of the mills may be at once fully resumed, and a good understanding effected, which will be a decided benefit to all.

By the Board,

BERNARD F. SUPPLE, *Clerk.*

Instead of acting as the Board advised, "that the weavers abandon the strike and apply for work in the usual manner," they sent a committee to the agent, without first taking action on the Board's recommendations, and proceeded to question him as to his proposed action. He replied in effect that he had nothing to say or do until they should

do something. A little later all the weavers who were still in town went in and applied for work and were re-employed. A few, who by their prominence had become obnoxious to the management, did not apply for work, and the controversy came to an end early in May.

**BRICKLAYERS' AND PLASTERERS' STRIKE —
SPRINGFIELD.**

In the latter part of November, 1892, the several builders doing business in Springfield and vicinity received a notice from the secretary of Bricklayers' and Plasterers' Union, No. 1, of that city, which ran as follows: —

BRICKLAYERS' AND PLASTERERS' UNION, No. 1.

SPRINGFIELD, MASS., NOV. 23, 1892.

Messrs. Mellen & McKenzie.

GENTLEMEN:—I am instructed to inform you that on and after April 1, 1893, Union No. 1 of Springfield intends to adopt "that eight hours shall constitute a day's work." Work to begin at eight A.M. and cease at five P.M. with an hour off at noon, and shall ask for \$3.75 (three dollars and seventy-five cents) as a day's pay.

Hoping this may meet with your favorable consideration,

Gentlemen, I am yours respectfully,

JAMES COGHILL, *Corresponding Secretary.*

To this communication the following reply was sent:—

SPRINGFIELD, MASS., March 1, 1893.

*To the Officers and Members of the Bricklayers' and Plasterers' Union,
No. 1, Springfield, Mass.*

GENTLEMEN:—In consideration of the notice sent from your union to the several contractors of this city making a demand for an eight-hour day at the same rate per day that has been paid for a nine-hour day, we submit to you the following: That we do not think that the time has come to successfully establish an eight-hour day in this city, for the following reasons: The International Union of Bricklayers and Plasterers have not successfully established such eight-hour day; that this is the only city in New England where even a request has been made for such eight-hour day, if perhaps you may except Boston; that in all New England cities even a nine-hour day does not prevail; further, that outside of the bricklayers and plasterers, other building trades have not fully established nine hours, but in many cases are working ten hours.

Therefore, taking a careful consideration of the whole ground, we can see no argument in favor of an eight-hour day at present, especially at the same rate per day, which would make quite an advance per hour.

Therefore, *be it resolved* by the Master Masons' Exchange, assembled this twenty-seventh day of February, 1893, that we shall continue a nine-hour day at the same rate of wages that was paid in 1892.

Hoping and fully believing this to be for the best interest of both journeymen and contractors, we are,

Respectfully,

D. W. MELLEN.	JOSEPH BLANCHARD.
J. S. SANDERSON.	GEO. O. BARTLETT.
GEO. H. BLODGETT.	WM. REID.
D. J. CURTIS.	R. E. DAVIS.
J. I. KELLY.	Z. B. FREEMAN.
PATRICK BESTON.	A. M. DAVIS.
W. H. FALVEY.	GEO. W. SHARPE.
D. C. SHEA.	C. I. BARTLETT.
J. J. HENNESSEY.	W. G. MEADE.
HORACE BARTLETT.	T. C. MORRISSEY.
W. D. MCKENZIE.	WM. T. GREGG.
E. F. BLODGETT.	

The union replied as follows:—

BRICKLAYERS' AND PLASTERERS' UNION, No. 1,
SPRINGFIELD, MASS., March 2, 1893.

To the Officers and Members of the Master Masons' Exchange.

GENTLEMEN:—Your communication of March 1 received, and after having been read to the members at our last meeting it was voted, that this Union live up to the demands which it asked for last November, that is, \$3.75 for eight hours' work on and after April 1, 1893.

In answer to the question that the International has not established an eight-hour day, we would say that if this union establishes it, that no member of the I. U. will work more than eight hours while working in this city.

Perhaps New England has not established the eight-

hour day very much as yet, but over fifty unions are at present working an eight-hour day.

As to other trades working more hours than we do, we suppose that is their privilege.

Hoping, gentlemen, that you will carefully consider the question at issue,

We remain, yours respectfully,

BRICKLAYERS' AND PLASTERERS' UNION, No. 1.

RICHARD A. HENNESSEY, *Cor. Secretary,*
138 Quincy Street, City.

The demands of the union not having been conceded, a strike followed on April 1, and later, on the 3d, the laborers employed as hod-carriers and tenders struck, out of sympathy. About thirty firms were directly affected and about three hundred and fifty workmen idle.

By letter dated April 1, and received on the 3d, the mayor of the city notified this Board of the occurrence of the strike. On the 4th the Board went to Springfield, and, after calling upon the mayor, had an interview with the committee of the workmen, in which they presented a statement of their position, and, when inquired of, said that they would come to meet the employers in conference with the State Board. The Board then called upon the employers and met a committee of five selected to represent

them, at the rooms of the Master Masons' Exchange. After some discussion, they said that the employers would respond to an invitation from the Board to meet a committee of the union. A day was set accordingly, and on April 7, the Board met the two committees together. The situation was fully discussed, and the workmen showed some inclination to make concessions as to the price to be paid by the hour, provided an eight-hour day should be agreed to. But the builders' committee said that they were prevented by their instructions from considering any proposition based on a day of less than nine hours. The conference ended without result.

Later, on the same day, an interview was had, at the request of the master builders, with the mason-tenders who were on strike, for the purpose of ascertaining what grievances, if any, they had to bring up. The workmen said that they desired an eight-hour day, with pay at the rate of $28\frac{1}{2}$ cents an hour, but that whenever the case with the bricklayers should be settled, the length of the working day would naturally be the same for the laborers as for the bricklayers.

After this the controversy was carried on in the usual way, through the newspapers and by

means of pickets, but without any serious disturbance of the peace. A few of the smaller contractors came to an agreement with the union, others procured as many men as possible from outside the union, and the good wages offered proved very tempting. One advertisement in a Springfield newspaper read as follows:—

One hundred non-union masons wanted to take place of strikers; \$4 a day of nine hours for first-class masons. Work for the entire season. Strikers on ground ready to pay fare home, if you wish to go back. Absolutely no danger for any one who comes. Address Master Masons' Exchange, Athol Building, Springfield.

The result was that in the slow process of time the nine-hour contractors procured men to do their work, and on the other hand a considerable number of the workmen obtained work outside of Springfield. Some contractors carried on their work on the eight-hour plan, but by the end of the summer it was apparent that one more attempt under union management to establish an eight-hour day had failed, mainly because there were so many workmen willing to work nine hours a day.

**BOILER-MAKERS' AND SHIP-BUILDERS' STRIKE—
BOSTON.**

The last report of this Board contains an account of a strike for nine hours, conducted by Branch 10, Boiler-makers' and Iron-ship Builders' International Union, and a settlement effected by aid of the Board.

In the spring of 1893 the controversy was renewed, and the following notice, dated April 6, 1893, was presented to A. E. Cox, president of the New England Association of Boiler Manufacturers and Iron-ship Builders:—

To Boiler Manufacturers' Association of Boston.

**RULES AND REGULATIONS ADOPTED BY THE I. U. OF B. M. AND
I. S. B. OF BOSTON AND VICINITY, TO GOVERN THE DIFFERENT
SHOPS.**

ARTICLE I. All work appertaining to old work to be recognized the same in the shop as outside.

ARTICLE II. All men going on work outside the shop to have none but union help.

ARTICLE III. That none but union men be employed at any time either in the shop or outside; in case of large jobs the men to work nights if required to get it through.

ARTICLE IV. That no boiler-maker be asked to do other than boiler-maker's work.

ARTICLE V. On and after April 10, 1893, nine hours shall constitute a day's work, and eight on Saturday, with the same pay as we receive for ten hours.

This notification was considered at a meeting of the association, consisting of about twenty-one firms and corporations doing business in Boston and the vicinity, and the following reply was sent:—

Messrs. R. McDONNELL and DAVID M. CHAISSON, *Committee Boiler-makers', Iron-ship Builders' and Assistants' Union of Boston.*

GENTLEMEN:—Replying to your communication of 6th instant, demanding certain concessions in the matter of work and wages, I am instructed by this association to say that it will not make these concessions, as the result of granting what you request would be simply the driving out of Boston of more than half the business in our line now done here.

The boiler manufacturers and iron-ship builders of Boston and vicinity are in continuous competition with those of other New England States, New York, New Jersey and Pennsylvania, where the hours of labor are longer than they are here, even under the present arrangements, and where the wages are lower than they are here; and this competition keeps the prices for contract work so low that very small profits result.

Should we grant your demands before the other manufacturers in the eastern section of the country adopt like conditions, serious injury to the members of your union must ensue. Your interests and ours are identical; they cannot be separated, and everything which is detrimental to the members of this association must, of necessity, injure the members of your union.

It is the intention and desire of the members of this association to treat the men in their employ as liberally, both as to hours of labor and wages, as other concerns in the country in our line of business treat their men; and if we are not now doing this I assure you that the changes required to meet these conditions will be made without delay. It does not seem reasonable for you to demand more.

Yours, etc.,

ALFRED E. COX, *President.*

A general strike followed on April 10, and on the 15th invitations were sent by the Board to the representatives of both parties to meet in conference in the presence of the Board. At the time named, Mr. Cox appeared, saying that he came as an individual employer and not representing any one else. The workmen were represented by a committee of eleven, who said that they represented every shop involved in the strike, but had no power to agree to a settlement. The workmen began by formulating

five demands, but these were by discussion reduced to one: That there should be a nine-hour day without reduction of wages. Since it appeared that no one was authorized to make a final agreement, the Board suggested that the association of employers consider the advisability of agreeing to the nine-hour day, without reduction of wages, and fix some day in the future on which the agreement should take effect. Mr. Cox undertook to present the suggestion to his association.

On the 22d the Board was notified that at a meeting of the manufacturers' association held on the preceding day it was voted that "If the men return to work at once, upon the present basis, an agreement in writing will be made as soon as practicable, and not later than July 1, 1893, for a nine-hour day without a reduction of wages."

This proposition, when laid before the boiler-makers' union, was not received favorably, objection being made to postponing the change to so late a day, when it was believed that some of the manufacturers were ready to make the change at once.

Immediately after the action of the union became known, conferences took place between the union committees and individual employers,

and, one by one, agreements were made which provided for a nine-hour day, without reduction of wages, to take effect in some shops on May 2, 1893, and in others on Sept. 1, 1893. The agreements were to stand for two years, either party being entitled to three months' notice of any proposed change.

KENNY & CLARK—BOSTON.

An application was received on May 3 from the stablemen employed by Kenny & Clark of Boston, livery-stable keepers, alleging that "an excessive amount of labor is required for the compensation paid, the men working seven days for \$10, and would respectfully represent that \$11 is a reasonable remuneration and is now paid for similar work by some of the largest concerns in the business."

The workmen requested the services of the Board to bring the matter to the attention of their employers, and accordingly the Board called upon the firm and laid before them the application of their men. The firm replied that the demand came from men employed in their new stable on the Back Bay and could not be complied with for good business reasons, and because in the regular course of things business would be much reduced in that stable in the following two or three weeks, so that many of the men would be discharged for want of work. It was stated also that the wages

then paid were fair, and fully up to the wages paid by their competitors.

The result of the interview was reported to the representative of the workmen, and the matter was allowed to subside without further action.

ARLINGTON MILLS—LAWRENCE.

The Board was notified by telegraph on May 6 of a strike of two hundred weavers employed in the Arlington Mills at Lawrence, and at the same time the presence of a member of the Board was desired at a meeting to be held on that day. The request was complied with, and a written statement was presented alleging that the cause of the strike was a proposed reduction which was to take effect on May 15. The interposition of the Board was asked, and accordingly the Board called on the treasurer of the corporation at Boston. He confirmed the report that reductions were to be made on some qualities of goods, amounting to about ten per cent. He stated that the reduction was made for business reasons, and to equalize more nearly the earnings of the weavers. It was claimed that, even under the reduced prices, the weavers could earn at least five per cent. more than was earned in other mills for work substantially the same. He declined to re-establish the old prices or to pay

any premium, and as the employees had seen fit to strike, he would not consent to any arbitration, but unless they returned to work he should either discontinue the making of the fabrics in question or hire other weavers.

The result of this interview was reported promptly to the weavers interested, the Board saying that while the Board could not properly approve of any particular rate of wages without an investigation into all the circumstances, yet there was no hesitation in advising and urging a careful consideration of the whole situation, with a view to such a conclusion as would be of the greatest practical advantage to them.

After due consideration it was voted to return to work on the tenth; and the controversy came to an end.

**SMITH & ANTHONY STOVE COMPANY—
WAKEFIELD.**

On May 8, fifty-two moulders employed by the Smith & Anthony Stove Company, at Wakefield, went on a strike for an increase of 10 per cent. in their wages. On the 10th the Board called upon the officers of the company in Boston, and subsequently an interview was had with the representatives of the striking workmen at Wakefield.

It appeared that there had been some discussion of the question carried on between Mr. Anthony and a committee of the workmen before the strike, but without any result.

The company said that business was dull, competition sharp, and while they were willing to do anything reasonable, they could not afford to pay the wages demanded. The company did not care to start up the works for a fortnight at least, and the men appeared so confident of carrying their point that they did not feel the need of any advice upon the subject; consequently the Board went no further.

Subsequently the Board learned that the men returned to work on July 19 with an increase of wages amounting to 3 per cent. for those who did piece-work. The day hands received the same wages as before.

PLUMBERS' STRIKE—LYNN.

In April last, the Plumbers' Union, No. 77, of Lynn, framed articles of agreement which they desired to take effect on May 1, 1893, and were presented to the several employers of that city for their consideration.

The articles proposed were as follows:—

Prices.

1. First-class men shall receive as wages three dollars and seventy-five cents (\$3.75) per day.
2. Second-class men shall receive as wages three dollars and twenty-five cents (\$3.25) per day.
3. Junior plumbers shall receive as wages three dollars (\$3.00) per day.

Tinsmiths and Gasfitters.

4. Tinsmiths, steamfitters and gasfitters shall not be employed on plumbing work of any kind under any circumstances whatever.
5. The usual hours of labor shall be from 7 in the morning until 5 in the afternoon, allowing one hour for dinner, except on Saturday, which shall be from 7 in the morning until 4 in the afternoon, allowing one hour for dinner.

6. All work outside of the usual hours shall be paid for as double time, namely, night work, Sundays, Washington's Birthday, Fast Day, Decoration Day, July 4, Labor Day, Thanksgiving, Christmas and all other holidays not mentioned. Travelling expenses, board and lodging shall be paid where work is done outside of said Lynn.

7. Eight hours shall constitute a day's work on Saturday, without reduction of pay.

8. No helper shall be allowed to work with the tools, at any time, under any circumstances whatever.

9. Union shops shall employ none but union men, and union men shall work for none but union shops.

On the adoption of this agreement, all previous agreements shall be null and void.

The agreement was signed by a few firms, but most of the master plumbers met and formed an association, and on April 29th notified the union of a request for two weeks more time in which to consider the propositions. Thinking that this was simply a plan to gain time, the union voted to go on strike on May 1 in all shops which had not by that time signed the agreement. Accordingly on that day a strike occurred affecting about thirteen separate firms or individual employers; and on the same day the Tinsmiths' Protective union voted to sustain the action of the plumbers.

Things drifted along for ten days, and then the State Board called upon parties to both sides of the controversy, discussed the situation fully with them and urged the advisability of a conference and settlement. The suggestion was received with favor by all with whom the Board came in contact, and on the 12th formal letters were sent to the employers' association and to the plumbers' union, inviting them to meet each other in the presence of the State Board on the 16th instant. On the evening of the 15th, however, the Board was notified that on that day a settlement had been agreed to by the parties interested.

FAUNCE & SPINNEY—LYNN.

In May, the firm of Faunce & Spinney, of Lynn, shoe manufacturers, proposed to their employees, or some of them, a change from payment by the week to payment by the piece, and the cutters struck.

On the 11th the Board called upon the firm, and subsequently upon the representative of the cutters' union, and assisted in arranging a meeting on the following day.

Subsequently a settlement of the difficulty was reported to the Board.

W. L. DOUGLAS SHOE COMPANY—BROCKTON.

An application was received on May 15 from the W. L. Douglas Shoe Company of Brockton, and the workmen employed as finishers, requesting the Board to fix prices for certain parts of the work of finishing heels and bottoms.

The following decision was rendered on August 2:—

In the matter of the joint application of the W. L. Douglas Shoe Company of Brockton and its employees.

PETITION FILED MAY 15.

HEARINGS MAY 19, 27, JULY 24.

The questions submitted in this case arise out of the desire of the company to make some changes in the method of work in the bottom-finishing department. All the items submitted, and set forth in the list hereinafter recommended as the decision of this Board, relate to Goodyear work, except the last item, which refers expressly to the cheaper grade of work, known in this factory as the \$3 shoe.

After giving the case as careful consideration as was practicable, where the opportunities for

comparison were very limited, and the information obtained difficult of application to the matters in hand, the Board recommends that the following prices be paid in the factory of the W. L. Douglas Shoe Company, at Brockton: —

	PER 24 PAIRS.
Filing top-pieces,	\$0.03
Copperasing and scouring heel-edges, Rockingham machine, . . . . .	.09
Blacking heel-edges, . . . . .	.02½
Stoning heel-edges, Rockingham machine, once, . . . . .	.05
Putting on heel-key, . . . . .	.03
Scouring bottoms and top-pieces, . . . . .	.17
Blacking top-pieces, . . . . .	.02
Brushing and rolling top-pieces, . . . . .	.04
Cutting shanks, . . . . .	.03
Wetting down foreparts, . . . . .	.08
Gumming bottoms, . . . . .	.07½
Polishing bottoms, . . . . .	.07½
Blacking shanks, new method, . . . . .	.06
Burnishing shanks with hot iron and wheeling breast and ball, . . . . .	.12
Faking and brushing shanks, . . . . .	.05
<hr/>	
Blacking shanks, new method, cheaper grade, . . . . .	.05

It was agreed by the representatives of both parties in the presence of the Board, that in case of any change or additions to the work described in the items submitted, prices shall be made by agreement of the company with the representatives of the finishers' union, or by the State Board of Arbitration.

Result. The decision was accepted and acted upon by all concerned.

E. W. MURRAY—BOSTON.

On May 17, fourteen men employed by E. W. Murray, stable-keeper, 18 Stanhope Street, Boston, struck because of the refusal of their employer to pay them an increase of \$1 per week for their services. Five days later a request was made in behalf of the men for the interposition of the Board, and a visit was paid at the office of the employer. He said that he had declined to treat with "outside parties" assuming to represent his late employees, who had left him without trying to have an interview with him. He frankly stated, however, for the information of this Board, that he was paying his men \$10 a week and that he could not afford to pay any more. New men had been hired, and there was nothing to be settled so far as he was concerned.

The substance of the interview was reported to the representative of the former employees, and the Board has not heard anything further about the matter.

BURWELL SHOE COMPANY—LYNN.

A strike occurred in the shoe factory of the Burwell Shoe Company, in Lynn, on May 22, all the employees, fifty or sixty in number, going out because of the introduction of a cheaper grade of goods at lower prices. On the 26th the managers of the company were called upon by a member of the Board and were found to be favorably inclined to the experiment of a "free shop." Some of the strikers also, and their representatives, were seen, who expressed their determination not to settle except upon a "Lynn basis," unless it should be agreed to submit the case to arbitration.

The Board heard nothing further about the matter.

CHIPMAN, CALLEY & CO. — ROCKLAND.

On May 27, 1893, notice was received from the selectmen of Rockland that a strike had occurred in that town on the 24th instant, involving the firm of Chipman, Calley & Co. and the lasters in their employ. On the 29th the Board sought and obtained an interview with the superintendent at the factory, and subsequently with the agent of the workmen. It appeared that the lasters had demanded an increase for lasting Goodyear shoes, viz., from 8 cents to 9 cents, and from 9 cents to 11 cents, according to grade. The superintendent proposed to submit the matter to arbitration, but the workmen refused to agree to that course. After this, lasting machines were set up and new workmen hired.

A conference being suggested by the Board, the superintendent said that he would attend such a conference as was proposed, if the Board should so advise, but that he could not at that stage of the business agree to anything which would conflict with the obligations which he had assumed

in filling the places of the strikers with new men. The workmen, through their agent, expressed confidence in the justice of their demand, but said that the question of attending a conference, under the circumstances, must be referred to their advisory board. A little later, both parties were notified that, under the conditions which then existed, it would, in the opinion of the State Board, be idle to attempt a settlement through a conference, and that the Board would await a more favorable opportunity.

The Board is informed that the conditions at the factory have continued without change, and barring some disagreeable occurrences at first, the firm have been well satisfied with the results attained.

B. F. STURTEVANT COMPANY—BOSTON.

A strike occurred on June 12 at the works of the B. F. Sturtevant Company of Boston, manufacturers of blowers and steam engines. The demand was that the employees should have a nine-hour day, with the same wages as they were then receiving for ten hours. The works were closed down, and the opportunity was availed of for taking account of stock and clearing up. On June 26, after some informal preliminary interviews with the parties concerned, the Board called at the works and received from the superintendent information of the state of affairs.

The Board was informed that the manager, Mr. Foss, had proposed to the workmen, as a basis of settlement, the following :—

1. That the men return to work at the nine-hour day basis, with a reduction of one hour's wages.
2. That those of the men who wished to earn the same rate of wages as before the strike be permitted to work ten hours per day.

3. That all matters now in dispute between the men and the company be submitted to the State Board of Arbitration, whatever the Board decide to be accepted by both sides to the controversy.

The workmen did not see fit to accept the proffered terms, and, business being dull, the company was waiting for new developments.

The workmen were visited at their headquarters, where a meeting was in progress. After some discussion, it was voted to offer to return to work on the basis of fifty-four hours a week, with pay for fifty-seven hours.

The question of arbitration was postponed until a reply should be received from the manager to this proposal. On the same day a printed circular was issued by the manager stating that, "owing to the scarcity of orders, the works will remain closed for the present." The workmen were also informed by the same circular that if work should be resumed in the near future it would be impossible to re-employ all who had gone out.

After about a month of idleness the works were reopened; in process of time a sufficient number of workmen were hired, and most of the old employees eventually returned without any formal action by their organization.

BARNARD & GRAY — BOSTON.

On June 13 a member of the firm of Barnard & Gray of Boston, stable-keepers, informed the Board informally that the stablemen employed by them had struck for an increase of \$1 per week, and had returned to work upon a temporary concession of their demand. The firm, however, as was alleged, could not afford to pay the new wages, \$11 a week, and were considering the advisability of calling in the State Board.

Desired information concerning the Board's methods of proceeding was furnished, and a conference suggested as the best way to effect a settlement, provided the firm should, upon further consideration, deem it necessary to move in the matter.

No further action was requested.

RICE & HUTCHINS—BOSTON.

The following decision was rendered on Oct. 7, 1893:—

In the matter of the joint application of Rice & Hutchins, and the treers employed in their Boston factory.

PETITION FILED AUGUST 31.

HEARINGS SEPTEMBER 5, 11, 13.

In this case the firm asks for a reduction in prices paid for treeing shoes, by reason of improved methods recently adopted in the factory. The workmen on their part desire that specific piece prices be fixed for boot-treed work. After due consideration the Board recommends that the following prices, based upon the methods now in use in the factory, be paid in the Boston factory of Rice & Hutchins:—

	PER DOZ. PAIRS.
Kip Bluchers,	\$0.16
Kip Creedmore, . . . . .	.16
Kip drivers, . . . . .	.16
Kip Arbiter, . . . . .	.16
Kip Oxford, . . . . .	.16
Veal calf Plymouth Rock Creedmore, . . . . .	.18
Split Blucher, . . . . .	.16
Split Pedro, . . . . .	.16
Split Creedmore, . . . . .	.16

	PER DOZ. PAIRS.
Kip Alaska,	\$0.16
Split Alaska, . . . . .	.16
Veal calf 3-buckle drivers Oxford, . . . . .	.16
Split Bals, . . . . .	.16
Veal calf Creedmore, . . . . .	.16
Split plow shoes, . . . . .	.16
Split brogans, . . . . .	.16
Veal calf pioneer walking Bals, . . . . .	.18
A. calf Bals, . . . . .	.16
Bronko Kaf Bals, . . . . .	.20
Bronko Kaf Congress, . . . . .	.20
Elkskin walking Bals, . . . . .	.20
Elkskin Congress, . . . . .	.20
Riggs calf, . . . . .	.20
Veal calf Dixie tie, lined, . . . . .	.18
Veal calf comfort tie, lined, hand welt, . . . . .	.20
Split Creoles, . . . . .	.16
P. calf brogans, . . . . .	.18
Hand-welt shoes, boot-treed, . . . . .	.42
High-cut drivers, boot-treed, . . . . .	.50
Kip comfort tie, boot-treed, . . . . .	.33
Calf California driver, boot-treed, . . . . .	.45
Drillers' Balmorals, boot-treed, . . . . .	.33
Low-cut calf Oxford, boot-treed, . . . . .	.33
Kip 3-buckle drivers, boot-treed, buckles to be put on after treeing, . . . . .	.33
Treeing samples, per hour, . . . . .	.30

Result. The decision was accepted and acted upon by all concerned.

LEONARD & BARROWS—MIDDLEBOROUGH.

On September 13 a notice in writing was received by the Board from John D. Dullea, representing stitchers lately employed by Leonard & Barrows of Middleborough, shoe manufacturers, stating that on August 23 the firm had locked out their stitchers because of their refusal to work at reduced prices, and requesting the intervention of the State Board.

On September 18 the Board went to Middleborough, called upon the firm at the factory, and subsequently met a large number of the stitchers and their agents. The facts of the situation did not encourage the belief that any settlement could be effected except upon the lines previously laid down by the firm. Advice of a general nature was given, and later, on October 6, the agent of the stitchers requested that the Board give a public hearing in Middleborough. After due consideration the Board decided that such a course would not be likely to produce any good result and that it was not expedient to have such a hearing.

Accordingly the following letter was addressed to the agent of the stitchers:—

COMMONWEALTH OF MASSACHUSETTS.

STATE BOARD OF ARBITRATION,
13 BRACON STREET, BOSTON, Oct. 7, 1893.

Mr. JOHN D. DULLEA, *representing stitchers lately employed by
Leonard & Barrows of Middleborough.*

SIR:—Upon the application presented by you on September 13, alleging that a lockout had occurred, the Board went to Middleborough on September 18 and were met by a considerable number of the stitchers and their representatives, and subsequently called upon the firm.

It appeared that the decision rendered by this Board in March last, concerning prices for stitching in this factory, had been adhered to by all concerned down to the date agreed upon, July 1, 1893; that on or about August 2, the firm began to close down, and about the middle of the month work in all the departments had stopped. On or about the 23d of the same month, the firm sent for the stitchers and notified them of proposed reductions on thirteen items which were specified, and the operators were requested to signify their consent to work under the changed list by signing a paper, or at least by giving their names to the foreman. The stitchers objected that under the Board's decision they had submitted to material reductions in their earnings, and thought it hard to cut them down further; but said that if the firm was influenced by the general stringency in

the money market or the prevailing depression in business, they would submit to the further reductions demanded, provided the reductions might be considered temporary and not to be insisted upon when business should become better.

The answer of the firm was that their work must be done at the reduced rates, that they could get their work done at Lynn at the reduced prices, and no encouragement was offered that the wages would be restored at any time.

The operatives were unwilling to do this, and have not worked in the factory since. The Board found a few inexperienced stitchers at work, but orders were not pressing and the firm professed not to be greatly embarrassed for want of help, although they said that they would like to have most of their old employees back again.

After calling upon the firm, the Board reported to the stitchers the substance of the interview, setting forth the uncompromising attitude of the firm, and counseling a wise moderation, considering the dulness of trade and the comparative abundance of cheap and unskilled labor in the town. The Board said further that from all the information obtained, the prices paid before the shutdown, under the Board's decision, were not, in the opinion of the Board, excessive; and it was not contended by the firm that anything had occurred in their business since the Board's decision was rendered which called for a further reduction in the wages of the stitchers;

but they well knew that it was sometimes necessary to submit to unfavorable conditions because one is obliged to do so, and that it would be well for the stitchers to view the situation in all its aspects and calmly decide what is, on the whole, the best course for them to take, always hoping for an improvement in the near future.

In conclusion, the Board is unable to give any further or different advice at the present time.

Yours respectfully,

BERNARD F. SUPPLE, *Clerk.*

By order of the Board.

Soon after the receipt of this letter, the union stitchers all applied for work at the prices named by the firm, and the controversy was settled.

THOMAS G. PLANT COMPANY—LYNN.

In the latter part of August a controversy arose in the shoe factory of the Thomas G. Plant Company, at Lynn, concerning the wages for setting edges.

On August 23 the workmen in this department were notified that the price to be paid in the future for fair stitch, set twice, on Union machine, would be \$1.20 per case; for red and black fore parts, \$1.05 per case; and for plain black edges, 60 cents per case. The men refused to accept these prices and struck, being joined subsequently by some of the trimmers and randers. The firm thereupon set up four machines of a different make, and established a list of prices supposed to be fair for the new machines. Then the joint board, representing several organizations, presented a price-list for the new machines, which the company declined to accept, for the reason that, if adopted, there would be no saving on the new machines. Then the new men employed quit work, and subsequently the machines were removed and the

Union machines restored. No work was done for some days, until on September 12 the cutters were again set to work.

On the day following, the company proposed to the edge-setters that they return to work at the old rates. The edge-setters insisted that, as a condition, one member of their union who had not joined in the strike must first be discharged. The company then gave notice that all who did not appear on the morning of September 15 would be considered discharged, and any man who remained, or returned to work would be protected and provided with steady work. By this time all departments were affected by the controversy, which in the beginning was with the edge-setters alone, and on September 19 all union employees were ordered out of the factory.

Then the following notice was published in the newspapers: —

NOTICE.

LYNN, MASS., Sept. 14, 1893.

To the Employees of Thomas G. Plant Company: —

This shop will start up Friday morning at 7 o'clock. All workmen in our employ, and who wish to continue in the same, will report promptly at that hour. All workmen not at the shop at 8 o'clock A.M. and ready to go to work will consider themselves discharged, and will please take their kits and call at the office for what money is due them.

We will run our Union edge-setting machine at prices same as we have always paid. At these prices the four workmen who are now on strike have averaged this past season, from January 1 to July 1, \$24, \$25, \$25, \$34 per week, which includes holidays and all other time which they have lost during the six months, which we consider fair pay for down-trodden workmen.

We propose to fill these places and all other places where workmen throw up their job, and pay the prices that are already established at this factory.

Every man who concludes to remain at his post we will assure our protection and steady work whenever there is work.

THOMAS G. PLANT COMPANY.

THOMAS G. PLANT, *President*.

We wish to state to the public that whatever has been published in the Lynn "Daily Item" as to information concerning this matter, the same has been entirely wrong, and in fact without any foundation whatever, and must have been invented by some over-bright young man connected with the "Item." In the future we trust that the "Item" will rely on our good feeling toward them sufficiently to give them correct information whenever we wish to make any statement to the press.

T. G. P. Co.

New workmen were hired in nearly all the departments and operations were gradually resumed throughout the factory.

The State Board, having received an informal notice of the strike, called on the 21st upon both parties to the controversy and made arrangements for a conference with the Board on the following day. At the conference the whole matter was fully discussed, and the company was induced to make a proposal for a settlement involving the re-employment of all the former operatives, which the Board urged the committee to accept. The committee thereupon expressed themselves favorably to a settlement, but said that for want of authority they must refer the question to the larger body of which they were a part. The company's proposal having been referred to a meeting held on the evening of the same day, was rejected, and all attempts at a settlement were for the time ended.

On September 27 the factory was apparently in full operation and producing results satisfactory to the employer. The strike drifted along aimlessly into November, when it was practically declared off. All the old employees, with few exceptions, applied for work, and most of them were reinstated.

Subsequently, on December 12, the Board was called upon by general officers of the Knights of Labor for the purpose of obtaining information

concerning the case. The information in the possession of the Board was furnished them, with such suggestions as appeared conducive to an amicable understanding with the company. It is understood that, at the time of writing this report, the company is running a "free shop."

NEW ENGLAND PIANO COMPANY—BOSTON.

In the latter part of September the manager of the New England Piano Company of Boston notified his employees of a reduction in wages and requested them to enter into an agreement in writing which read as follows:—

I, the undersigned, in consideration of employment to be furnished me by Thomas F. Scanlan, doing business under the name of the New England Piano Company of the city of Boston, hereby covenant and agree with said company that all money which may accrue to me as wages against said company by reason of said employment shall be paid by me to said company at such times and in such amounts as shall be most agreeable to said company. And upon all payments of money to me made by said company I agree to accept the same and give to said company a sufficient receipt therefor. And in and for the consideration aforesaid I further covenant and agree with said company that I will neither make claim upon nor cause an action of law to be brought against said company (within year from the date of this agreement) for any money which may accrue to me

against said company by reason of any work or labor performed by me for said company.

In testimony whereof I hereto set my hand and seal
this day of 189 .

Some of the employees signed the agreement, but the wood-carvers as a body objected, and quit work on September 25, claiming that they were locked out.

The Board received an informal notification on October 2, and on the following day, after learning the views of the workmen, called on the manager of the company. The objections to the form and substance of his proposed agreement were related to him, but he said that he must adhere to the course already laid out, which he considered to be necessary in the disturbed conditions of trade and finance existing at the time; but at the same time he expressed his willingness to accept some modifications of the written instrument. More particularly, he said that he would reinstate without discrimination all the wood-carvers who were then out, under such arrangements as to amount of work required as might be jointly agreed to by the foreman and the representatives of the workmen; that he would guarantee that a fair average carver should earn not less than \$15 in a week of fifty hours; and that

he would accept a written guaranty from the union that so far as its influence and control over the men extended, the carvers employed by him would not annoy or harass him, if during a period of six months, for business reasons, such as the then existing depression or stringency in the money market, he should fail to pay them the full amount of their wages, as he had heretofore done and as to the best of his ability he should continue to do.

The Board advised the union to accept the form of agreement as modified, but the union was averse to signing any paper in the nature of a contract of the kind proposed, and presented a draft of their own which was promptly rejected by the company.

So far as the Board is informed, no settlement has since been reached.

PLYMOUTH ROCK PANTS COMPANY—BOSTON.

On or about September 8 the cutters employed by the Plymouth Rock Pants Company of Boston were notified of a reduction in wages, and at the same time each cutter received a communication of the following tenor:—

Boston, Sept. 8, 1893.

We are unwilling to treat with you through any union that you may belong to. We desire to treat with our cutters individually. If you desire to retain your present position, will you please sign the memorandum below, and hand it to Mr. Hawes before 12 o'clock Saturday?

Yours truly,

THE PLYMOUTH ROCK PANTS CO.

I hereby signify my willingness to continue to work as cutter at prices of 12 cents for pants, 11 cents for vests, 17 cents for coats, 20 cents for overcoats; hoods and capes, 5 cents each, and opening, 5 cents.

Some negotiations were had with a committee or with individuals, which led to the following letter:—

OFFICE OF THE PLYMOUTH ROCK PANTS COMPANY,

11 to 25 ELIOT STREET, BOSTON, MASS., Sept. 22, 1893.

Mr. O'BRIEN, *for the Cutters.*

DEAR SIR:—Our *final* conclusion in the matter is that we must adhere to the prices that you are now working on. This is going to be a hard fall, and we think it a good deal wiser to put some extra money into the cost of getting the business, rather than into the expense of the goods. This works to your benefit, we think, more, because the more business we get the better for you. As an indication of this, we beg you to notice the many new names of places on the tickets. We shall ask you to give us before 10 o'clock to-morrow a paper signed by each individual, as we before requested; or, if it is an advantage to you, a paper signed by a committee for the cutters.

Our position toward your union is this, as we have constantly repeated: We look upon it simply as an organization that you have a right to belong to as American citizens, just as if you belonged to the Odd Fellows or the Masons, and we are not raising any objections to your belonging to it; but we do not belong to it, and we do not wish to have any relations with it.

Respectfully,

THE PLYMOUTH ROCK PANTS COMPANY,

per C. S. MILLER, *General Manager.*

I believe the coat cutters had an advantage over the pants cutters under the old schedule and that at present they are more equal. You can see Mr. Hawes' figures on this.

The cutters refused to abandon their organization, and quit work on September 29. Other workmen were hired, and the State Board was notified of the controversy, albeit somewhat late in the day. On October 4, the Board, after learning the views of the workmen, obtained an interview with the manager of the company, who exhibited his cutting room, apparently fully supplied with workmen. They were said to be earning on an average \$20 a week, and the company did not know of any controversy which affected their business injuriously or which called for any efforts at a settlement. The result of the Board's inquiries was reported to the workmen for their consideration.

Subsequently, on November 1, the Board, acting by request of some of the workmen who needed and desired work, called upon the company and had an interview with one of the officers, who said, in answer to inquiries, that the company had no objection to re-employing their former cutters and would willingly do so upon application, as vacancies might occur.

MASSACHUSETTS COTTON MILLS—LOWELL.

In the month of September the employees in the several departments of the Massachusetts Cotton Mills of Lowell were notified by the agent that a reduction of wages amounting to about eight per cent. would take effect on September 25. This action was taken in conjunction with other corporations in the city, and was generally acquiesced in. The mule spinners, however, in the Massachusetts Mills refused to accept the reduction, on the ground that their wages were already too low as compared with the wages paid in other manufacturing cities for work of similar quality and amount.

The matter was discussed at meetings of the spinners' union, and at length, on October 7, it was voted to strike against the reduction, which had already gone into effect on September 25, according to the announcement previously made. When it came to the knowledge of the State Board that a strike was threatened, communication was had with the representatives of the workmen

and they were requested to postpone the strike at least until after the Board could meet them and see the agent of the corporation. This request was complied with, and on October 16 the Board went to Lowell. The matters in controversy were fully discussed with a committee of the union, and an interview was also had with the agent of the mills. The latter stated the circumstances which led to the reduction and the necessity therefor from his point of view. He said in effect that there was nothing to arbitrate upon; that the reduction had actually gone into effect; that the wages of the spinners in the Massachusetts Mills compared favorably with other mills in Lowell and the vicinity.

Upon all the information obtained, the Board was convinced that there was an understanding among the several mill corporations which would cause them to stand together in case the spinners in any one mill should strike against the reduction which had been agreed upon.

The committee of the union having expressed through the State Board a wish to meet the agent and discuss the matter with him, the workmen were requested not to strike until the agent's consent or refusal had been received.

On the 21st the Board received a letter from

the agent saying that he had not understood that the Board expected any further communication from him, and adding, "Having received a committee of my spinners and explained my position on the wages question to them, and later to yourselves, I must decline to discuss it further with any one else."

A copy of this letter was at once sent to the representatives of the union, and later, on October 23, the Board expressed its views of the situation in the following letter of advice:—

COMMONWEALTH OF MASSACHUSETTS.

STATE BOARD OF ARBITRATION,
13 BEACON STREET, BOSTON, Oct. 23, 1893.

Messrs. THOMAS F. CONNELLY and JAMES DONELLY, *representing
the Mule Spinners' Union, Lowell, Mass.*

GENTLEMEN:—You are aware that on October 16, the Board, in the performance of its legal duty, and without application from any one concerned in the controversy between your union and the Massachusetts Cotton Mills, visited Lowell, and, after conferring with you, called upon Mr. W. S. Southworth, the agent of the mills.

The facts obtained by us may be stated briefly thus: In September last a printed notice was posted in the Massachusetts Cotton Mills, stating that by reason of depression in trade a reduction of wages had become necessary and would take place on September 25, and,

The employees in other departments have accepted the reduction and are entitled to consideration at your hands. It seems fair to assume that a strike of the spinners in these mills would stop all the other departments, at least for a time, and no one can foresee to what extent the conflagration might extend if once started under the auspices of your organization, which, rightly directed, has so many opportunities for benefiting the workmen who belong to it. You will perceive that the advice of the Board is based not upon the merits of the reduction, not upon any opinion that the wages are fair. No opinion is expressed upon that subject, because in truth it is not open. The statement must be dealt with as we find it, practically and in such a way that the operatives and their friends may not be filled with vain regrets when it is too late to advise or help them.

Respectfully yours,

BERNARD F. SUPPLE, *Clerk.*

By order of the Board.

Fortunately for all concerned and for the general welfare of the city of Lowell, the spinners, at a meeting of their union held on November 3, voted to accept the advice of the Board, and the question of a strike was indefinitely postponed.

STRIKE OF GARMENT WORKERS—BOSTON.

On October 28 the Board received from members of the Clothing Cutters' and Trimmers' Union of Boston the following letter, addressed to their union:—

To the Clothing Cutters' and Trimmers' Union.

Your body is no doubt aware of the boycott at present existing against the majority of the wholesale clothing merchants in Boston, the practical operation of which, we assume, is to drive more or less business from our market to other cities outside the State, and in so far as that is concerned we take it for granted your organization is interested.

The satisfactory and honorable relations existing between the union and the clothing merchants in the past lead us to inform you of the present deplorable condition of the trade in Boston and to notify you that, unless this boycott is removed, the merchants of Boston, through self-protection, will be forced, at least for a time, to suspend all manufacturing operations, including, of course, cutting and trimming.

Most respectfully,

THE EXECUTIVE COMMITTEE OF THE
CLOTHING MANUFACTURERS' ASSOCIATION.

Boston, Oct. 27, 1893.

This letter accompanied an application signed by John P. Lane and John E. McKenna, members of the Clothing Cutters' and Trimmers' Union, stating: "We are informed and believe that a lockout in Boston, in this Commonwealth, is threatened, involving the Clothing Manufacturers' Association of Boston and their employees. Said association comprises about thirty firms or corporations engaged in the manufacture of men's, boys' and children's clothing; that about seven thousand persons are employed in Boston by the firms composing the association, besides many more in other places." It was further stated that according to the information and belief of the applicants "the lockout is threatened because of a boycott which is in operation against the majority of the firms in the association;" and the services of the Board were requested for a settlement.

The Board at once called upon the president of the manufacturers' association, who said, in answer to the inquiries of the Board, that the letter of October 27, a copy of which was given above, was rightly taken to foreshadow a general shut-down in the trade in Boston unless the boycott should be stopped.

An interview was also had with a committee of the garment workers, and in consequence of

these interviews the Board invited both parties to meet, by their respective committees, in the presence of the Board for a conference with a view to an agreement. This meeting took place on November 3, and was renewed on November 6.

It appeared that the boycott had been in operation for several weeks and was carried on by means of printed circulars sent to the customers of the Boston manufacturers, which stated, either directly or by implication, that the particular firm or company referred to was having garments made under conditions not conducive to health and cleanliness. These circulars were bitterly denounced by the manufacturers as untrue and injurious to the reputation for honest dealing which they had for many years enjoyed and which was highly valued by them. It appeared that legal proceedings had been instituted for the purpose of preventing the issue of the circulars, but this was not much dwelt upon at the conference with the Board, for the reason that the efforts of the Board must necessarily be directed solely to the settlement of the whole dispute.

Four propositions were presented by the committee of garment workers as the basis of an agreement to be entered into for one year. These propositions provided in effect that the members

of the association should have all their tailoring done in Boston as far as possible, and, conditions being equal, they should give the preference to Boston tailors on all garments; that the employees should be paid in full at the end of each week, and in case of the failure of a contractor to pay his men the manufacturers should withdraw their work from him until he should have given the manufacturer a bond or other satisfactory security binding him to pay his employees in full.

The foregoing stipulation would, in the opinion of the Board, have been agreed to, had not the union also insisted that the manufacturers should adopt the clearance-card system, and the union label to be attached to each garment. These two demands the manufacturers firmly declined to accede to, and therefore no agreement was arrived at.

The threatened lockout, however, did not occur, and later in January the committees met again to consider the matter of settlement, asking and obtaining from the Board a statement of the points discussed and formulated at the conferences before mentioned. At the time of making this report (February 1) there is a good prospect that the demand for the adoption of the union label will be dropped and an agreement fairly acceptable to all parties arrived at.

TIN AND SHEET IRON WORKERS—BOSTON.

About four hundred members of the Tin, Sheet Iron and Cornice Makers' Union of Boston went on strike November 6 to enforce a demand for a nine-hour day with minimum wages at \$3 a day. Two days later the several employers doing business in Boston met and voted, as the sense of the meeting, that on and after the first Monday of January, 1894, they would consider nine hours a working day. This was intended as a concession of the shorter day, with a postponement in order that contracts already made on the ten-hour basis might be completed without loss. This proposition was published in the newspapers and communicated by individual employers to their respective workmen, but no communication was sent to the union. It was not accepted, except in a few individual cases. The Building Trades Council took up the cause of the striking tinsmiths, and when, on November 10, the Board called on the committee of the workmen, the latter were found to be confident of success and did not feel the need

of the Board's services. The employers, however, with few exceptions, stood firm against the demands of the union, and, indeed, refused to recognize its existence; and as time went on the workmen felt more and more keenly the need of work for the support of themselves and their families.

At length the State Board renewed its attempts to effect a settlement, and this time the workmen responded on December 13, saying:—

The men have voted, as the sense of a meeting called for that purpose, that we have always desired the opportunity to place our case before the manufacturers, and to-day believe that an opportunity to meet the employers, either before your Board or under other circumstances, could not fail to result satisfactorily and harmoniously to both sides.

As a proof of our desire from the first, for harmony, we enclose the proposition issued to the employers, and which they have never acknowledged or stated their views or opinion of. Such a meeting that would allow the views of both sides to be exchanged could have but one result, — harmony.

A copy of the above was furnished to the employers through the officers of their association, and the Board invited both employers and workmen to a conference in the presence of the Board. In response to this invitation came on the day

appointed a committee representing the striking workmen and their union, and two members of the employers' association. The situation was discussed in its various aspects, and the workmen appeared desirous of coming to some agreement that would put an end to the controversy. But the employers were unwilling to recognize the union in any manner, and, so far as appeared, were well enough contented with the men they already had hired. They certainly did not manifest any interest in a settlement by agreement with the union.

So far as the Board is informed there has been no material change in the situation.

BOSTON NEWSPAPERS—BOSTON.

On December 9 applications were received from the Globe Newspaper Company, the Journal Newspaper Company, the Advertiser Newspaper Company and the Boston Herald Company. The applications were separate, but presented one and the same statement: "That Typographical Union No. 13, which assumes to make the scale under which our compositors work, refuses to confer with us on a scale for typesetting machines, involving, as we understand it, the question of the number of hours of labor per day and week."

Notice of the filing of these applications was at once given to Augustine McCraith, secretary of Typographical Union No. 13, and a request made that the Board should be informed what action the compositors would take with regard to joining in the applications. After some delay, the following reply was received: —

BOSTON TYPOGRAPHICAL UNION No. 13,

TYPO HALL, 724 WASHINGTON STREET, BOSTON, Dec. 26, 1893.

BERNARD F. SUPPLE, *Clerk State Board of Arbitration.*

DEAR SIR:—In answer to yours in reference to applications of certain newspapers, I am instructed to say: —

The "Boston Post," the only newspaper using type-setting machine in this city at this time, is working under the scale to which aforesaid newspapers object, and since its adoption some months ago has made no complaint, and we are reliably informed is satisfied with the arrangement.

It is evident that the intention of the several managers of these papers, in asking for arbitration, is to secure a modification of this scale.

Such action, we are of opinion, would be unfair to the "Post," and therefore cannot be allowed by us. It is true that your Board might also take this view of the matter; yet there is an element of risk which we would not be justified in assuming under the circumstances.

And, further, if, as the appellants claim, the present scale is impracticable, which we do not for one moment admit, this claim can be much better demonstrated by practice rather than theory, and therefore, if any changes must be made, we submit that we will be in a much better position to decide when these offices actually operate the machines, which they are not doing as yet; so that, as a matter of fact, there is nothing before us demanding arbitration.

Added to the above, we know, of course, one request of the employers is that the time of labor be increased one hour. As to this, the machines will throw out of employment a large number of men. With the already overcrowded labor market, such action would be decidedly inexpedient and ought not to be considered on the mere

statement, unsubstantiated by facts, that such a change is necessary.

Respectfully,

AUG. McCRAITH, *Secretary.*

The effect of the above communication was to leave the newspaper companies exactly where they were before the Board was called in. But subsequently negotiations were resumed with good prospect of an understanding being arrived at.

J. W. THOMPSON & CO. — MILLIS.

On December 11 the Board went to Millis upon request of the firm of J. W. Thompson & Co., and some of their employees who objected to certain proposed reductions.

The factory had just started up, and a joint application was signed, by which it was left to the Board to ascertain and fix fair prices upon the items in question. The decision will appear in the report of next year's doings.

The foregoing annual report is respectfully submitted.

**CHARLES H. WALCOTT,
RICHARD P. BARRY,
RICHARD E. WARNER,**

State Board of Arbitration and Conciliation.

Boston, Feb. 1, 1894.

APPENDIX.

APPENDIX.

Laws providing for the settlement of disputes between employers and employees by means of mediation, conciliation and arbitration have been enacted in California, Colorado, Iowa, Kansas, Maryland, Massachusetts, Michigan, Missouri, New Jersey, New York, Ohio and Pennsylvania; but State boards have not been established for the purpose, except in Massachusetts, New York, California, Ohio and New Jersey. An act of the Legislature of the State of Michigan, approved July 3, 1889, authorized the Governor of that State to appoint a State board of mediation and arbitration, but thus far the Governor has failed to exercise the authority thus conferred upon him. The law of Colorado provides that when differences arise between employers and employees, threatening to result or resulting in a strike or lockout, it shall be the duty of the Commissioner of the Bureau of Labor Statistics to mediate between the parties to the controversy, if either party request his intervention. Similar powers are conferred upon the Commissioner of Labor Statistics of the State of Missouri, and he is also authorized, under certain circumstances, to form local boards of arbitration and act as the president thereof. The laws of Iowa, Kansas, Maryland and Pennsylvania simply authorize the courts to appoint tribunals of voluntary arbitration when the parties to labor disputes petition for or consent to their appointment; the jurisdiction of each of such tribunals being limited to the county or portion of the State in which the dispute may arise.

The law of Massachusetts concerning arbitration and

conciliation is as follows, being chapter 263 of the Acts of 1886, entitled "An Act to provide for a State Board of Arbitration, for the settlement of differences between employers and their employees," as amended by St. 1887, chapter 269; St. 1888, chapter 261; and St. 1890, chapter 385; also St. 1892, chapter 382:—

SECTION 1. The governor, with the advice and consent of the council, shall, on or before the first day of July in the year eighteen hundred and eighty-six, appoint three competent persons to serve as a state board of arbitration and conciliation in the manner hereinafter provided. One of them shall be an employer or selected from some association representing employers of labor, one of them shall be selected from some labor organization and not an employer of labor, the third shall be appointed upon the recommendation of the other two: *provided, however*, that if the two appointed do not agree on the third man at the expiration of thirty days, he shall then be appointed by the governor. They shall hold office for one year or until their successors are appointed. On the first day of July in the year eighteen hundred and eighty-seven the governor, with the advice and consent of the council, shall appoint three members of said board in the manner above provided, one to serve for three years, one for two years and one for one year, or until their respective successors are appointed; and on the first day of July in each year thereafter the governor shall in the same manner appoint one member of said board to succeed the member whose term then expires, and to serve for the term of three years or until his successor is appointed. If a vacancy occurs at any time, the governor shall in the same manner appoint some one to serve out the unexpired term; and he may in like manner remove any member of said board. Each member of said board shall, before entering upon the duties of his office, be sworn to a faithful discharge thereof. They shall at once organize by the choice of one of their number as chairman. Said board may appoint and remove a clerk of the board, who shall receive such salary as may be allowed by the board, but not exceeding twelve hundred dollars a year.

SECT. 2. The board shall, as soon as possible after its organization, establish such rules of procedure as shall be approved by the governor and council.

SECT. 3. Whenever any controversy or difference not involving questions which may be the subject of a suit at law or bill in equity, exists between an employer, whether an individual, copartnership or corporation, and his employees, if at the time he employs not less than twenty-five persons in the same general line of business in any city or town in this Commonwealth, the board shall, upon application as hereinafter provided, and as soon as practicable thereafter, visit the locality of the dispute and make careful inquiry into the cause thereof, hear all persons interested therein who may come before them, advise the respective parties what, if anything, ought to be done or submitted to by either or both to adjust said dispute, and make a written decision thereof. This decision shall at once be made public, shall be recorded upon proper books of record to be kept by the secretary of said board, and a short statement thereof published in the annual report hereinafter provided for, and the said board shall cause a copy thereof to be filed with the clerk of the city or town where said business is carried on.

SECT. 4. Said application shall be signed by said employer or by a majority of his employees in the department of the business in which the controversy or difference exists, or their duly authorized agent, or by both parties, and shall contain a concise statement of the grievances complained of, and a promise to continue on in business or at work without any lock-out or strike until the decision of said board, if it shall be made within three weeks of the date of filing said application. When an application is signed by an agent claiming to represent a majority of such employees, the board shall satisfy itself that such agent is duly authorized in writing to represent such employees, but the names of the employees giving such authority shall be kept secret by said board. As soon as may be after the receipt of said application the secretary of said board shall cause public notice to be given for the time and place for the hearing thereon; but public notice need not be given when both parties to the controversy join in the application and present therewith a written request that no public notice be given. When such request is made, notice shall be given to the parties interested in such manner as the board may order; and the board may, at any stage of the proceedings, cause public notice to be given, notwithstanding such request.

When notice has been given as aforesaid, each of the parties

to the controversy, the employer on the one side, and the employees interested on the other side, may in writing nominate, and the board may appoint, one person to act in the case as expert assistant to the board. The two persons so appointed shall be skilled in and conversant with the business or trade concerning which the dispute has arisen. It shall be their duty, under the direction of the board, to obtain and report to the board information concerning the wages paid and the methods and grades of work prevailing in manufacturing establishments within the Commonwealth of a character similar to that in which the matters in dispute have arisen. Said expert assistants shall be sworn to the faithful discharge of their duty; such oath to be administered by any member of the board, and a record thereof shall be preserved with the record of the proceedings in the case. They shall be entitled to receive from the treasury of the Commonwealth such compensation as shall be allowed and certified by the board, together with all necessary travelling expenses.* Nothing in this act shall be construed to prevent the board from appointing such other additional expert assistant or assistants as it may deem necessary. Should the petitioner or petitioners fail to perform the promise made in said application, the board shall proceed no further thereupon without the written consent of the adverse party. The board shall have power to summon as witness any operative in the departments of business affected and any person who keeps the records of wages earned in those departments, and to examine them under oath, and to require the production of books containing the record of wages paid. Summonses may be signed and oaths administered by any member of the board.

SECT. 5. Upon the receipt of such application and after such notice, the board shall proceed as before provided, and render a written decision, which shall be open to public inspection, shall be recorded upon the records of the board, and published at the discretion of the same in an annual report to be made to the general court on or before the first day of February in each year.

SECT. 6. Said decision shall be binding upon the parties who join in said application for six months, or until either

* See further as to experts, their duties and compensation, St. 1892, c. 382 *post*.

party has given the other notice in writing of his intention not to be bound by the same at the expiration of sixty days therefrom. Said notice may be given to said employees by posting the same in three conspicuous places in the shop or factory where they work.

SECT. 7. The parties to any controversy or difference as described in section three of this act may submit the matters in dispute, in writing, to a local board of arbitration and conciliation; such board may either be mutually agreed upon, or the employer may designate one of the arbitrators, the employees or their duly authorized agent another, and the two arbitrators so designated may choose a third, who shall be chairman of the board. Such board shall, in respect to the matters referred to it, have and exercise all the powers which the state board might have and exercise, and its decision shall have whatever binding effect may be agreed by the parties to the controversy in the written submission. The jurisdiction of such board shall be exclusive in respect to the matters submitted to it, but it may ask and receive the advice and assistance of the state board. The decision of such board shall be rendered within ten days of the close of any hearing held by it; such decision shall at once be filed with the clerk of the city or town in which the controversy or difference arose, and a copy thereof shall be forwarded to the state board. Each of such arbitrators shall be entitled to receive from the treasury of the city or town in which the controversy or difference that is the subject of the arbitration exists, if such payment is approved in writing by the mayor of such city or the board of selectmen of such town, the sum of three dollars for each day of actual service, not exceeding ten days for any one arbitration. Whenever it is made to appear to the mayor of a city or the board of selectmen of a town that a strike or lock-out such as described in section eight of this act is seriously threatened or actually occurs, the mayor of such city or the board of selectmen of such town shall at once notify the state board of the facts.

SECT. 8. Whenever it shall come to the knowledge of the state board, either by notice from the mayor of a city or the board of selectmen of a town, as provided in the preceding section or otherwise, that a strike or lock-out is seriously threatened or has actually occurred in any city or town of the Com-

monwealth, involving an employer and his present or past employees, if at the time he is employing, or up to the occurrence of the strike or lock-out was employing, not less than twenty-five persons in the same general line of business in any city or town in the Commonwealth, it shall be the duty of the state board to put itself in communication as soon as may be with such employer and employees, and endeavor by mediation to effect an amicable settlement between them, or to endeavor to persuade them, provided that a strike or lock-out has not actually occurred or is not then continuing, to submit the matters in dispute to a local board of arbitration and conciliation, as above provided, or to the state board; and said state board may, if it deems it advisable, investigate the cause or causes of such controversy, and ascertain which party thereto is mainly responsible or blameworthy for the existence or continuance of the same, and may make and publish a report finding such cause or causes, and assigning such responsibility or blame. The board shall have the same powers for the foregoing purposes as are given it by section three of this act.

SECT. 9. Witnesses summoned by the state board shall be allowed the sum of fifty cents for each attendance, and the further sum of twenty-five cents for each hour of attendance in excess of two hours, and shall be allowed five cents a mile for travel each way from their respective places of employment or business to the place where the board is in session. Each witness shall certify in writing the amount of his travel and attendance, and the amount due him shall be paid forthwith by the board, and for such purpose the board shall be entitled to draw from the treasury of the Commonwealth, as provided for in chapter one hundred and seventy-nine of the acts of the year eighteen hundred and eighty-four.

SECT. 10. The members of said state board shall until the first day of July in the year eighteen hundred and eighty-seven be paid five dollars a day each for each day of actual service; and on and after said date they shall each receive a salary at the rate of two thousand dollars a year, to be paid out of the treasury of the Commonwealth; and both before and after said date they shall be allowed their necessary travelling and other expenses, which shall be paid out of the treasury of the Commonwealth.

[St. 1892, chapter 382.]

An Act relating to the duties and compensation of expert assistants appointed by the state board of arbitration and conciliation.

Be it enacted, etc., as follows :

SECTION 1. In all controversies between an employer and his employees in which application is made to the state board of arbitration and conciliation, as provided by section four of chapter two hundred and sixty-three of the acts of the year eighteen hundred and eighty-six as amended by section three of chapter two hundred and sixty-nine of the acts of the year eighteen hundred and eighty-seven, and by section one of chapter three hundred and eighty-five of the acts of the year eighteen hundred and ninety, said board shall appoint a fit person to act in the case as expert assistant to the board. Said expert assistants shall attend the sessions of said board when required, and no conclusion shall be announced as a decision of said board, in any case where such assistants have acted, until after notice given to them, by mail or otherwise, appointing a time and place for a final conference between said board and expert assistant on the matters included in the proposed decision. Said expert assistants shall be privileged to submit to the board, at any time before a final decision shall be determined upon and published, any facts, advice, arguments or suggestions which they may deem applicable to the case. They shall be sworn to the faithful discharge of their duties by any member of said board, and a record thereof shall be preserved with the record of the proceedings in the case. They shall be entitled to receive for their services from the treasury of the Commonwealth the sum of seven dollars for each day of actual service, together with all their necessary travelling expenses.

SECT. 2. This act shall take effect upon its passage. [*Approved June 15, 1892.*]

The laws of other States providing for arbitration, conciliation or mediation are here given : —

CALIFORNIA.

An Act to provide for a State Board of Arbitration for the settlement of Differences between Employers and Employees, to define the duties of said Board, and to appropriate the sum of twenty-five hundred dollars therefor.

The People of the State of California, represented in Senate and Assembly, do enact as follows :

SECTION 1. On or before the first day of May of each year, the Governor of the State shall appoint three competent persons to serve as a State Board of Arbitration and Conciliation. One shall represent the employers of labor, one shall represent labor employes, and the third man shall represent neither, and shall be chairman of the Board. They shall hold office for one year and until their successors are appointed and qualified. If a vacancy occurs, as soon as possible thereafter the Governor shall appoint someone to serve the unexpired term; *provided, however,* that when the parties to any controversy or difference, as provided in section two of this Act, do not desire to submit their controversy to the State Board, they may by agreement each choose one person, and the two shall choose a third, who shall be chairman and umpire, and the three shall constitute a Board of Arbitration and Conciliation for the special controversy submitted to it, and shall for that purpose have the same powers as the State Board. The members of said Board or Boards, before entering upon the duties of their office, shall be sworn faithfully to discharge the duties thereof. They shall adopt such rules of procedure as they may deem best to carry out the provisions of this Act.

SECTION 2. Whenever any controversy or difference exists between an employer, whether an individual, copartnership, or corporation, which, if not arbitrated, would involve a strike or lockout, and his employes, the Board shall, upon application, as hereinafter provided, and as soon as practicable thereafter, visit, if necessary, the locality of the dispute and make careful inquiry into the cause thereof, hear all persons interested therein who may come before them, advise the respective parties what, if anything, ought to be done or submitted to by either, or

both, to adjust said dispute, and make a written decision thereof. This decision shall at once be made public, shall be recorded upon proper books of record to be kept by the Board.

SECTION 3. Said application shall be signed by said employer, or by a majority of his employés in the department of the business in which the controversy or difference exists, or their duly authorized agent, or by both parties, and shall contain a concise statement of the grievances complained of, and a promise to continue on in business or at work, without any lock out or strike, until the decision of said Board, which must, if possible, be made within three weeks of the date of filing the application. Immediately upon the receipt of said application, the Chairman of said Board shall cause public notice to be given of the time and place for hearing. Should the petitioners fail to keep the promise made therein, the Board shall proceed no further thereupon without the written consent of the adverse party. And the party violating the contract shall pay the extra cost of the Board entailed thereby. The Board may then reopen the case and proceed to the final arbitration thereof as provided in section two hereof.

SECTION 4. The decision rendered by the Board shall be binding upon the parties who join in the application for six months, or until either party has given the other a written notice of his intention not to be further bound by the conditions thereof after the expiration of sixty days or any time agreed upon by the parties, which agreement shall be entered as a part of the decision. Said notice may be given to the employés by posting a notice thereof in three conspicuous places in the shop or factory where they work.

SECTION 5. Both employers and employés shall have the right at any time to submit to the Board complaints or grievances and ask for an investigation thereof. The Board shall decide whether the complaint is entitled to a public investigation, and if they decide in the affirmative, they shall proceed to hear the testimony, after giving notice to all parties concerned, and publish the result of their investigations as soon as possible thereafter.

SECTION 6. The arbitrators hereby created shall be paid five dollars per day for each day of actual service, and also their necessary travelling and other expenses incident to the duties

of their office shall be paid out of the State Treasury; but the expenses and salaries hereby authorized shall not exceed the sum of twenty-five hundred dollars for the two years.

SECTION 7. The sum of twenty-five hundred dollars is hereby appropriated out of any money in the State Treasury not otherwise appropriated, for the expenses of the Board for the first two years after its organization.

SECTION 8. This Act shall take effect and be in force from and after its passage. [*Approved March 10, 1891.*]

COLORADO.

Section nine of the law creating the Bureau of Labor Statistics of the State of Colorado makes the following provision for the settlement of labor disputes :

§ 9. If any difference shall arise between any corporation or person, employing twenty-five or more employes, and such employes, threatening to result, or resulting in a strike on the part of such employes, or a lockout on the part of such employer, it shall be the duty of the commissioner, when requested so to do by fifteen or more of said employes, or by the employers, to visit the place of such disturbance, and diligently seek to mediate between such employer and employes.

IOWA.

An Act to authorize the creation and to provide for the operation of tribunals of voluntary arbitration to adjust industrial disputes between employers and employes.

Be it enacted by the General Assembly of the State of Iowa :

SECTION 1. That the district court of each county, or a judge thereof in vacation, shall have power, and upon the presentation of a petition or of the agreement hereinafter named, it shall be the duty of said court, or a judge thereof in vacation, to issue in the form hereinafter named, a license or authority for the establishment within and for each county of tribunals for voluntary arbitration and settlement of dis-

putes between employers and employed in the manufacturing, mechanical or mining industries.

§ 2. The said petition or agreement shall be substantially in the form hereinafter given, and the petition shall be signed by at least twenty persons employed as workmen, and by four or more separate firms, individuals or corporations within the county, or by at least four employers, each of whom shall employ at least five workmen, or by the representative of a firm, corporation or individual employing not less than twenty men in their trade or industry; provided, that at the time the petition is presented the judge before whom such petition is presented may, upon motion, require testimony to be given as to the representative character of said petitioners, and if it appears that said petitioners do not represent the will of a majority or at least one-half of each party to the dispute, the license for the establishment of said tribunal may be denied, or may make such other order in this behalf as to him shall seem fair to both sides.

§ 3. If the said petition shall be signed by the requisite number of both employers and workmen, and be in proper form and contain the names of the people to compose the tribunal, being an equal number of employers and workmen, the judge shall forthwith cause to be issued, a license, substantially in the form hereinafter given, authorizing the existence of such tribunal and fixing the time and place of the first meeting thereof, and an entry of the license so granted shall be made upon the journal of the district court of the county in which the petition originated.

§ 4. Said tribunal shall continue in existence for one year from date of the license creating it, and may take jurisdiction of any dispute between employers and workmen in any mechanical, manufacturing or mining industry or business who shall have petitioned for the tribunal or have been represented in the petition therefor, or who may submit their disputes in writing to such tribunal for decision. Vacancies occurring in the membership of the tribunal shall be filled by the judge or court that licensed said tribunal from three names presented by the members of the tribunal remaining in that class in which the vacancies occur. The removal of any member to an adjoining county shall not cause a vacancy in either the tribunal or post of umpire. Disputes occurring in one county may be referred to a

tribunal already existing in an adjoining county. The place of umpire in any of said tribunals, and vacancies occurring in such place, shall only be filled by the mutual choice of the whole of the representatives of both employers and workmen constituting the tribunal, immediately upon the organization of the same, and the umpire shall be called upon to act after disagreement is manifested in the tribunal, by failure during three meetings held and full discussion had. His award shall be final and conclusive upon such matters as are submitted to him in writing and signed by the whole of the members of the tribunal, or by parties submitting the same.

§ 5. The said tribunal shall consist of not less than two employers or their representatives and two workmen or their representatives. The exact number which shall in each case constitute the tribunal shall be inserted in the petition or agreement, and they shall be named in the license issued. The said tribunal, when convened, shall be organized by the selection of one of their members as chairman and one as secretary, who shall be chosen by a majority of the members, or, if such majority cannot be had after two votes, then by secret ballot or by lot, as they prefer.

§ 6. The members of the tribunal shall receive no compensation for their services from the city or county, but the expenses of the tribunal, other than fuel, light, and the use of the room and furniture, may be paid by voluntary subscription, which the tribunal is authorized to receive and expend for such purposes. The sessions of said tribunal shall be held at the county seat of the county where the petition for the same was presented, and a room in the court-house, or elsewhere, for the use of said tribunal, shall be provided by the county board of supervisors.

§ 7. When no umpire is acting, the chairman of the tribunal shall have power to administer oaths to all witnesses who may be produced, and a majority of said tribunal may provide for the examination and investigation of books, documents and accounts pertaining to the matters in hearing before the tribunal, and belonging to either party to the dispute; provided, that the tribunal may unanimously direct that, instead of producing books, papers and accounts before the tribunal, an accountant agreed upon by the entire tribunal may be appointed to examine such books, papers and accounts, and such account-

ant shall be sworn to well and truly examine such books, documents and accounts as may be presented to him, and to report the results of such examination in writing to said tribunal. Before such examination, the information desired and required by the tribunal shall be plainly stated in writing and presented to said accountant, which statement shall be signed by the members of said tribunal or by a majority of each class thereof. Attorneys at law or other agents of either party to the dispute shall not be permitted to appear or take part in any of the proceedings of the tribunal or before the umpire.

§ 8. When the umpire is acting he shall preside and he shall have all the power of the chairman of the tribunal, and his determination upon all questions of evidence or other questions, in conducting the inquiries there pending, shall be final. Committees of the tribunal, consisting of an equal number of each class, may be constituted to examine into any question in dispute between employers and workmen which may have been referred to said committee by the tribunal, and such committee may hear and settle the same finally, when it can be done by a unanimous vote; otherwise the same shall be reported to the full tribunal and be there heard, as if the question had not been referred. The said tribunal, in connection with the said umpire, shall have power to make or ordain and enforce rules for the government of the body when in session, to enable the business to be proceeded with in order, and to fix its sessions and adjournments, but such rules shall not conflict with this statute nor with any of the provisions of the constitution and laws of Iowa.

§ 9. Before the umpire shall proceed to act, the question or questions in dispute shall be plainly defined in writing and signed by the members of the tribunal, or a majority thereof of each class, or by the parties submitting the same, and such writing shall contain the submission of the decision thereof to the umpire by name, and shall provide that his decision thereon, after hearing, shall be final. The umpire shall be sworn to impartially decide all questions that may be submitted to him during his term of office. The submission and his award may be made in the form hereinafter given, and said umpire must make his award within ten days from the time the question or questions in dispute are submitted to him. Said award shall be made to the tribunal, and if the award is for a specific sum

of money, said award may be made a matter of record by filing a copy thereof in the district court of the county wherein the tribunal is in session. When so entered of record it shall be final and conclusive, and the proper court may, on motion of any one interested, enter judgment thereon; and when the award is for a specific sum of money, may issue final and other process to enforce the same.

§ 10. The form of the joint petition or agreement praying for a tribunal under this act, shall be as follows :

To the district court of county (or to a judge thereof, as the case may be) :

The subscribers hereto, being the number and having the qualifications required in this proceeding, being desirous of establishing a tribunal of voluntary arbitration for the settlement of disputes in the (here name the branch of industry) trade, and having agreed upon A, B, C, D and E, representing the employers, and G, H, I, J and K, representing the workmen, as members of said tribunal, who each are qualified to act thereon, pray that a license for a tribunal in the trade may be issued to said persons named above.

EMPLOYERS.	Names.	Residence.	Works.	Number employed.

EMPLOYEES.	Names.	Residence.	By whom employed.

§ 11. The license to be issued upon such petition may be as follows :

STATE OF IOWA, }
County. } ss.:

Whereas, The joint petition and agreement of four employers (or representatives of a firm, corporation or individual employing twenty men, as the case may be) and twenty workmen have been presented to this court (or if to a judge in vacation, so state), praying the crea-

tion of a tribunal of voluntary arbitration for the settlement of disputes in the trade within this county, and naming A, B, C, D and E, representing the employers, and G, H, I, J and K, representing the workmen; now, in pursuance of the statute for such case made and provided, said named persons are hereby licensed and authorized to be and exist as a tribunal of voluntary arbitration for the settlement of disputes between employers and workmen, for the period of one year from this date, and they shall meet and organize on the day of, A. D. at

Signed this day of, A. D.

.....
Clerk of the District Court of County.

§ 12. When it becomes necessary to submit a matter in controversy to the umpire, it may be in form, as follows:

We, A, B, C, D and E, representing employers, and G, H, I, J and K, representing workmen, composing a tribunal of voluntary arbitration, hereby submit and refer unto the umpirage of L (the umpire of the tribunal of the trade) the following subject matter, viz.: (Here state fully and clearly the matter submitted) and we hereby agree that his decision and determination upon the same shall be binding upon us and final and conclusive upon the questions thus submitted, and we pledge ourselves to abide by and carry out the decision of the umpire when made.

Witness our names this day of, A. D.

(Signatures.)
.....

§ 13. The umpire shall make his award in writing to the tribunal, stating distinctly his decision on the subject matter submitted, and when the award is for a specific sum of money, the umpire shall forward a copy of the same to the clerk of the proper court.

Approved March 6, 1886.

KANSAS.

An Act to establish boards of arbitration, and defining their powers and duties.

Be it enacted by the Legislature of the State of Kansas:

SECTION 1. That the district court of each county, or a judge thereof in vacation, shall have the power, and upon the presentation of a petition, as hereinafter provided, it shall be

the duty of said court, or judge, to issue a license, or authority, for the establishment, within and for any county within the jurisdiction of said court, of a tribunal for voluntary arbitration and settlement of disputes between employers and employed, in the manufacturing, mechanical, mining and other industries.

§ 2. The said petition shall be substantially in the form hereinafter given, and the petition shall be signed by at least five persons employed as workmen, or by two or more separate firms, individuals, or corporations within the county, who are employers within the county; provided, that at the time the petition is presented, the judge before whom said petition is presented may, upon motion, require testimony to be taken as to the representative character of said petitioners, and if it appears that the requisite number of said petitioners are not of the character they represent themselves to be, the establishment of the said tribunal may be denied, or he may make such other order in that behalf as shall to him seem fair to both sides.

§ 3. If the said petition shall be signed by the requisite number of either employers or workmen, and be in proper form, the judge shall forthwith cause to be issued a license, authorizing the existence of such a tribunal and containing the names of four persons to compose the tribunal, two of whom shall be workmen and two employers, all residents of said county, and fixing the time and place of the first meeting thereof; and an entry of the license so granted shall be made upon the journal of the district court of the county in which the petition originated.

§ 4. Said tribunal shall continue in existence for one year from the date of the license creating it, and may take jurisdiction of any dispute between employers and workmen in any mechanical, manufacturing, mining or other industry, who may submit their disputes in writing to such tribunal for decision. Vacancies occurring in the membership of the tribunal shall be filled by the judge or court that licensed said tribunal. Disputes occurring in one county may be referred to a tribunal already existing in an adjoining county. Said court at the time of the issuance of said license shall appoint an umpire for said tribunal, who shall be sworn to impartially decide all questions that may be submitted to him during his term of office. The umpire shall be called upon to act after disagreement is manifested in

the tribunal by failure to agree during three meetings held and full discussion had. His award shall be final and conclusive upon such matters only as are submitted to him in writing and signed by the whole of the members of the tribunal, or by parties submitting the same. And the award of said tribunal shall be final and conclusive upon the questions so submitted to it; provided, that said award may be impeached for fraud, accident or mistake.

§ 5. The said tribunal when convened shall be organized by the selection of one of their number as chairman, and one as secretary, who shall be chosen by a majority of the members.

§ 6. The members of the tribunal and the umpire shall each receive as compensation for their services, out of the treasury of the county in which said dispute shall arise, two dollars for each day of actual service. The sessions of said tribunal shall be held at the county seat of the county where the petition for the same was presented, and a suitable room for the use of said tribunal shall be provided by the county commissioners.

§ 7. All submissions of matters in dispute shall be made to the chairman of said tribunal, who shall file the same. The chairman of the tribunal shall have power to administer oaths to all witnesses who may be produced, and a majority of said tribunal may provide for the examination and investigation of books, documents and accounts necessary, material, and pertaining to the matters in hearing before the tribunal, and belonging to either party to the dispute. The umpire shall have power when necessary to administer oaths and examine witnesses, and examine and investigate books, documents and accounts pertaining to the matters submitted to him for decision.

§ 8. The said tribunal shall have power to make, ordain and enforce rules for the government of the body, when in session, to enable the business to be proceeded with in order, and to fix its sessions and adjournments; but such rules shall not conflict with this statute, nor with any of the provisions of the constitution and laws of the State; provided, that the chairman of said tribunal may convene said tribunal in extra session at the earliest day possible in cases of emergency.

§ 9. Before the umpire shall proceed to act, the question or questions in dispute shall be plainly defined in writing, and signed by the members of the tribunal or a majority thereof, or

by the parties submitting the same ; and such writing shall contain the submission of the decision thereof to the umpire by name, and shall provide that his decision thereon after hearing shall be final ; and said umpire must make his award within five days from the time the question or questions in dispute are submitted to him. Said award shall be made to the tribunal ; and if the award is for a specific sum of money, said award of money, or the award of the tribunal when it shall be for a specific sum, may be made a matter of record by filing a copy thereof in the district court of the county wherein the tribunal is in session. When so entered of record it shall be final and conclusive, and the proper court may, on motion of any one interested, enter judgment thereon ; and when the award is for a specific sum of money, may issue final and other process to enforce the same ; provided, that any such award may be impeached for fraud, accident or mistake.

§ 10. The form of the petition praying for a tribunal under this act shall be as follows :

To the district court of county (or a judge thereof, as the case may be) : The subscribers hereto, being the number and having the qualifications required in this proceeding, being desirous of establishing a tribunal of voluntary arbitration for the settlement of disputes in the manufacturing, mechanical, mining and other industries, pray that a license for a tribunal of voluntary arbitration may be issued to be composed of four persons and an umpire, as provided by law.

MARYLAND.

An Act to provide for the reference of disputes between employers and employes to arbitration.

SECTION 1. Be it enacted, by the General Assembly of Maryland, that whenever any controversy shall arise between any corporation incorporated by this State in which this State may be interested as a stockholder or creditor, and any person in the employment or service of such corporation, which, in the opinion of the board of public works, shall tend to impair the usefulness or prosperity of such corporation, the said board of public works shall have power to demand and receive a statement of the grounds of said controversy from the parties to the same ; and if, in their judgment, there shall be occasion so to

do, they shall have the right to propose to the parties to said controversy, or to any of them, that the same shall be settled by arbitration; and if the opposing parties to said controversy shall consent and agree to said arbitration, it shall be the duty of said board of public works to provide in due form for the submission of the said controversy to arbitration, in such manner that the same shall be finally settled and determined; but if the said corporation or the said person in its employment or service, so engaged in controversy with the said corporation, shall refuse to submit to such arbitration, it shall be the duty of the said board of public works to examine into and ascertain the cause of said controversy, and to report the same to the next general assembly.

§ 2. All subjects of dispute arising between corporations, and any person in their employment or service, and all subjects of dispute between employers and employes in any trade or manufacture, may be settled and adjusted in the manner heretofore mentioned.

§ 3. Whenever such subjects of dispute shall arise as aforesaid, it shall be lawful for either party to the same to demand and have an arbitration or reference thereof in the manner following, that is to say: Where the party complaining and the party complained of shall come before, or agree by any writing under their hands, to abide by the determination of any judge or justice of the peace, it shall be lawful for such judge or justice of the peace to hear and finally determine in a summary manner the matter in dispute between such parties; but if such parties shall not come before, or agree to abide by the determination of such judge or justice of the peace, but shall agree to submit their said cause of dispute to arbitrators appointed under the provisions of this article, then it shall be lawful for any such judge or justice of the peace, and such judge or justice of the peace is hereby required, on complaint made before him, and proof that such agreement for arbitration has been entered into, to appoint arbitrators for settling the matters in dispute; and such judge or justice of the peace shall then and there propose no less than two nor more than four persons, one-half of whom shall be employers and the other half employes, acceptable to the parties to the dispute, respectively, who, together with such judge or justice of the peace, shall have full power finally to hear and determine such dispute.

§ 4. In all such cases of dispute as aforesaid, as in all other

cases, if the parties mutually agree that the matter in dispute shall be arbitrated and determined in a mode different from the one hereby prescribed, such agreement shall be valid, and the award and determination thereon by either mode of arbitration shall be final and conclusive between the parties. It shall be lawful in all cases for an employer or employe, by writing under his hand, to authorize any person to act for him in submitting to arbitration and attending the same.

§ 5. Every determination of dispute by any judge or justice of the peace shall be given as a judgment of the court over which said judge presides, and of the justice of the peace determining the same; and the said judge or justice of the peace shall award execution thereon as upon verdict, confession or non-suit; and every award made by arbitrators appointed by any judge or justice of the peace under the provisions of this article shall be returned by said arbitrators to the judge or justice of the peace by whom they were appointed; and said judge or justice of the peace shall enter the same as an amicable action between the parties to the same in the court presided over by said judge or justice of the peace, with the same effect as if said action had been regularly commenced in said court by due process of law, and shall thereupon become a judgment of said court, and execution thereon shall be awarded as upon verdict, confession or non-suit; and in all proceedings under this article, whether before a judge or justice of the peace or arbitrators, costs shall be taxed as they are now allowed by law in similar proceedings, and the same shall be paid equally by the parties to the dispute; such award shall remain four days in court during its sitting, after the return thereof, before any judgment shall be entered thereon; and if it shall appear to the court within that time that the same was obtained by fraud or malpractice in or by surprise, imposition or deception of the arbitrators, or without due notice to the parties or their attorneys, the court may set aside such award and refuse to give judgment thereon.

MICHIGAN.

An Act to provide for the amicable adjustment of grievances and disputes that may arise between employers and employes, and to authorize the creation of a State court of mediation and arbitration.

SECTION 1. The People of the State of Michigan enact, That whenever any grievance or dispute of any nature shall

arise between any employer and his employees, it shall be lawful to submit the same in writing to a court of arbitrators for hearing and settlement, in the manner hereinafter provided.

§ 2. After the passage of this act the Governor may, whenever he shall deem it necessary, with the advice and consent of the Senate, appoint a State court of mediation and arbitration, to consist of three competent persons, who shall hold their terms of office, respectively, one, two and three years, and upon the expiration of their respective terms the said term of office shall be uniformly for three years. If any vacancy happens by resignation or otherwise he shall, in the same manner, appoint an arbitrator for the residue of the term. If the Senate shall not be in session at the time any vacancy shall occur or exist, the Governor shall appoint an arbitrator to fill the vacancy, subject to the approval of the Senate when convened. Said court shall have a clerk or secretary, who shall be appointed by the court, to serve three years, whose duty it shall be to keep a full and faithful record of the proceedings of the court and also all documents, and to perform such other duties as the said court may prescribe. He shall have power, under the direction of the court, to issue subpoenas, to administer oaths in all cases before said court, to call for and examine all books, papers and documents of any parties to the controversy, with the same authority to enforce their production as is possessed by the courts of record, or the judges thereof, in this State. Said arbitrators and clerk shall take and subscribe the constitutional oath of office, and be sworn to the due and faithful performance of the duties of their respective offices before entering upon the discharge of the same. An office shall be set apart in the capitol by the person or persons having charge thereof, for the proper and convenient transaction of the business of said court.

§ 3. Any two of the arbitrators shall constitute a quorum for the transaction of business, and may hold meetings at any time or place within the State. Examinations or investigations ordered by the court may be held and taken by and before any one of their number, if so directed. But the proceedings and decisions of any single arbitrator shall not be deemed conclusive until approved by the court or a majority thereof. Each arbitrator shall have power to administer oaths.

§ 4. Whenever any grievance or dispute of any nature shall arise between any employer and his employees, it shall be law-

ful for the parties to submit the same directly to said State court, and shall jointly notify said court or its clerk, in writing, of such grievance or dispute. Whenever such notification to said court or its clerk is given, it shall be the duty of said court to proceed, with as little delay as possible, to the locality of such grievance or dispute, and inquire into the cause or causes of grievance or dispute. The parties to the grievance or dispute shall thereupon submit to said court, in writing, succinctly, clearly and in detail, their grievances and complaints, and the cause or causes thereof, and severally agree in writing to submit to the decision of said court as to matters so submitted, and a promise or agreement to continue on in business or at work, without a lock-out or strike, until the decision of said court, provided it shall be rendered within ten days after the completion of the investigation. The court shall thereupon proceed to fully investigate and inquire into the matters in controversy, and to take testimony, under oath, in relation thereto, and shall have power, by its chairman or clerk, to administer oaths, to issue subpoenas for the attendance of witnesses, the production of books and papers, to the same extent as such power is possessed by courts of record, or the judges thereof, in this State.

§ 5. After the matter has been fully heard the said board, or majority of its members, shall, within ten days, render a decision thereon in writing, signed by them, or a majority of them, stating such details as will clearly show the nature of the decision and the points disposed of by them. The decision shall be in triplicate, one copy of which shall be filed by the clerk of the court in the clerk's office of the county where the controversy arose, and one copy shall be served on each of the parties to the controversy.

§ 6. Whenever a strike or lock-out shall occur or is seriously threatened, in any part of the State, and shall come to the knowledge of the court, it shall be its duty, and it is hereby directed to proceed, as soon as practicable, to the locality of such strike or lock-out and put itself in communication with the parties to the controversy, and endeavor by mediation to effect an amicable settlement of such controversy; and, if in its judgment it is deemed best, to inquire into the cause or causes of the controversy, and to that end the court is hereby authorized to subpoena witnesses, compel their attendance, and send

for persons and papers, in like manner and with the same powers as it is authorized to do by section four of this act.

§ 7. The fees of witnesses shall be one dollar for each day's attendance, and seven cents per mile traveled by the nearest routes in getting to and returning from the place where attendance is required by the court, to be allowed by the board of State auditors upon the certificate of the court. All subpoenas shall be signed by the secretary of the court, and may be served by any person of full age authorized by the court to serve the same.

§ 8. Said court shall make a yearly report to the Legislature, and shall include therein such statements, facts and explanations as will disclose the actual working of the court, and such suggestions as to legislation as may seem to them conducive to harmonizing the relations of and disputes between employers and the wage-earning.

§ 9. Each arbitrator shall be entitled to five dollars per day for actual service performed, payable from the treasury of the State. The clerk or secretary shall be appointed from one of their number, and shall receive an annual salary not to exceed twelve hundred dollars, without per diem, per year, payable in the same manner.

§ 10. Whenever the term "employer" or "employers" is used in this act it shall be held to include "firm," "joint stock association," "company" or "corporation," as fully as if each of the last named terms was expressed in each place.

Approved July 3, 1889.

MISSOURI.

An Act to provide for a Board of Mediation and Arbitration for the settlement of differences between employers and their employes.

Be it enacted by the General Assembly of the State of Missouri, as follows:

SECTION 1. Upon information furnished by an employer of laborers, or by a committee of employes, or from any other reliable source, that a dispute has arisen between employers and employes, which dispute may result in a strike or lock-out, the commissioner of labor statistics and inspection shall at once visit the place of dispute and seek to mediate between the parties, if, in his discretion, it is necessary so to do.

§ 2. If a mediation cannot be effected, the commissioner may, at his discretion, direct the formation of a board of arbitration, to be composed of two employers and two employes engaged in a similar occupation to the one in which the dispute exists, but who are not parties to the dispute, and the commissioner of labor statistics and inspection, who shall be president of the board.

§ 3. The board shall have power to summon and examine witnesses and hear the matter in dispute, and, within three days after the investigation, render a decision thereon, which shall be published, a copy of which shall be furnished each party in dispute, and shall be final, unless objections are made by either party within five days thereafter; provided, that the only effect of the investigation herein provided for shall be to give the facts leading to such dispute to the public through an unbiased channel.

§ 4. In no case shall a board of arbitration be formed when work has been discontinued, either by action of the employer or the employes; should, however, a lock-out or strike have occurred before the commissioner of labor statistics could be notified, he may order the formation of a board of arbitration upon resumption of work.

§ 5. The board of arbitration shall appoint a clerk at each session of the board, who shall receive three dollars per day for his services, to be paid, upon approval by the commissioner of labor statistics, out of the fund appropriated for expenses of the bureau of labor statistics.

Approved April 11, 1889.

NEW JERSEY.

An Act to provide for the amicable adjustment of grievances and disputes that may arise between employers and employes, and to authorize the creation of a state board of arbitration.

SECTION 1. That whenever any grievance or dispute of any nature growing out of the relation of employer and employes shall arise or exist between employer and employes, it shall be lawful to submit all matters respecting such grievance or dispute, in writing, to a board of arbitrators, to hear, adjudicate and determine the same; said board shall consist of five persons; when the employes concerned in any such grievance or

dispute as aforesaid are members in good standing of any labor organization, which is represented by one or more delegates in a central body, the said central body shall have power to designate two of said arbitrators; and the employer shall have the power to designate two others of said arbitrators, and the said four arbitrators shall designate a fifth person as arbitrator, who shall be chairman of the board; in case the employes concerned in any such grievance or dispute as aforesaid are members in good standing of a labor organization which is not represented in a central body, then the organization of which they are members shall have the power to select and designate two arbitrators for said board, and said board shall be organized as hereinbefore provided; and in case the employes concerned in any such grievance or dispute as aforesaid are not members of any labor organization, then a majority of said employes, at a meeting duly held for that purpose, shall designate two arbitrators for said board, and the said board shall be organized as hereinbefore provided.

§ 2. That any board as aforesaid selected may present a petition to the county judge of the county where such grievances or disputes to be arbitrated may arise, signed by at least a majority of said board, setting forth in brief terms the nature of the grievance or dispute between the parties to said arbitration, and praying the license or order of such judge establishing and approving said board of arbitration; upon the presentation of said petition it shall be the duty of the said judge to make an order establishing such board of arbitration and referring the matters in dispute to it for hearing, adjudication and determination; the said petition and order or a copy thereof shall be filed in the office of the clerk of the county in which the said judge resides.

§ 3. That the arbitrators so selected shall sign a consent to act as such, and shall take and subscribe an oath before an officer authorized to administer oaths, to faithfully and impartially discharge his duties as such arbitrator, which consent and oath shall be immediately filed in the office of the clerk of the county wherein such arbitrators are to act; when the said board is ready for the transaction of business, it shall select one of its members to act as secretary, and the parties to the dispute shall receive notice of a time and place of hearing; the chairman shall have power to administer oaths and to issue subpoenas for

the production of books and papers, and for the attendance of witnesses, to the same extent that such power is possessed by the courts of record or the judges thereof in this state; the board may make and enforce the rules for its government and transaction of the business before it and fix its sessions and adjournments, and shall hear and examine such witnesses as may be brought before the board, and such other proof as may be given relative to the matters in dispute.

§ 4. That after the matter has been fully heard, the said board or a majority of its members shall, within ten days, render a decision thereon, in writing, signed by them, giving such details as will clearly show the nature of the decision and the matters adjudicated and determined; such adjudication and determination shall be a settlement of the matter referred to said arbitrators, unless an appeal is taken therefrom as hereinafter provided; the adjudication and determination shall be in duplicate, one copy of which shall be filed in the office of the clerk of the county, and the other transmitted to the secretary of the state board of arbitration hereinafter mentioned, together with the testimony taken before said board.

§ 5. That when the said board shall have rendered its adjudication and determination its powers shall cease, unless there may be in existence at the time other similar grievances or disputes between the same classes of persons mentioned in section one, and in such case such persons may submit their differences to the said board, which shall have power to act and adjudicate and determine the same as fully as if said board was originally created for the settlement of such other difference or differences.

§ 6. That within thirty days after the passage of this act the governor shall appoint a state board of arbitration, to consist of three competent persons, each of whom shall hold his office for the term of five years; one of said persons shall be selected from a bona fide labor organization of this state. If any vacancy happens, by resignation or otherwise, the governor shall, in the same manner, appoint an arbitrator for the residue of the term. Said board shall have a secretary, who shall be appointed by and hold office during the pleasure of the board, and whose duty shall be to keep a full and faithful record of the proceedings of the board, and also possession of all documents and testimony forwarded by the local boards of arbitra-

tion, and perform such other duties as the said board may prescribe; he shall have power, under direction of the board, to issue subpoenas, to administer oaths in all cases before said board, to call for and examine books, papers and documents of any parties to the controversy, with the same authority to enforce their production as is possessed by the courts of record, or the judges thereof, in this state. Said arbitrators of said state board and the clerk thereof shall take and subscribe the constitutional oath of office, and be sworn to the due and faithful performance of the duties of their respective offices before entering upon the discharge of the same. An office shall be set apart in the capitol by the person having charge thereof, for the proper and convenient transaction of the business of said board.

§ 7. That an appeal may be taken from the decision of any local board of arbitration within ten days after the filing of its adjudication and determination of any case. It shall be the duty of the said state board of arbitration to hear and consider appeals from the decisions of local boards and promptly to proceed to the investigation of such cases, and the adjudication and determination of said board thereon shall be final and conclusive in the premises upon all parties to the arbitration; such adjudications and determinations shall be in writing, and a copy thereof shall be furnished to each party. Any two of the state board of arbitrators shall constitute a quorum for the transaction of business, and may hold meetings at any time or place within the state. Examinations or investigations ordered by the state board may be held and taken by and before any one of their number, if so directed; but the proceedings and decision of any single arbitrator shall not be deemed conclusive until approved by the board or a majority thereof. Each arbitrator shall have power to administer oaths.

§ 8. That whenever any grievance or dispute of any nature shall arise between any employer and his employes, it shall be lawful for the parties to submit the same directly to said state board in the first instance, in case such parties elect to do so, and shall jointly notify said board or its clerk, in writing, of such election. Whenever such notification to said board or its clerk is given, it shall be the duty of said board to proceed, with as little delay as possible, to the locality of such grievance or dispute, and inquire into the cause or causes of grievance or

dispute. The parties to the grievance or dispute shall thereupon submit to said board, in writing, succinctly, clearly and in detail, their grievances and complaints, and the cause or causes thereof, and severally agree, in writing, to submit to the decision of said board as to matters so submitted, and a promise or agreement to continue on in business or at work, without a lockout or strike until the decision of said board, provided it shall be rendered within ten days after the completion of the investigation; the board shall thereupon proceed to fully investigate and inquire into the matters in controversy, and to take testimony under oath in relation thereto, and shall have power, by its chairman or clerk, to administer oaths, to issue subpoenas for the attendance of witnesses, the production of books and papers, to the same extent as such power is possessed by courts of record, or the judges thereof, in this state.

§ 9. That after the matter has been fully heard, the said board, or a majority of its members, shall, within ten days, render a decision thereon in writing, signed by them or a majority of them, stating such details as will clearly show the nature of the decision and the points disposed of by them. The decision shall be in triplicate, one copy of which shall be filed by the clerk of the board in the clerk's office of the county where the controversy arose, and one copy shall be served on each of the parties to the controversy.

§ 10. That whenever a strike or lockout shall occur or is seriously threatened in any part of the state, and shall come to the knowledge of the board, it shall be its duty, and it is hereby directed to proceed, as soon as practicable, to the locality of such strike or lockout and put itself in communication with the parties to the controversy, and endeavor by mediation to effect an amicable settlement of such controversy; and, if in its judgment it is deemed best, to inquire into the cause of the controversy, and to that end the board is hereby authorized to subpoena witnesses, compel their attendance, and send for persons and papers, in like manner and with the same powers as it is authorized to do by section eight of this act.

§ 11. That the fees of witnesses of aforesaid state board shall be fifty cents for each day's attendance and four cents per mile traveled by the nearest route in getting to or returning from the place where attendance is required by the board; all subpoenas shall be signed by the secretary of the board and may be served

by any person of full age, authorized by the board to serve the same.

§ 12. That said board shall annually report to the legislature and shall include in their report such statements, facts and explanations as will disclose the actual working of the board, and such suggestions with regard to legislation as may seem to them conducive to harmonizing the relations of and disputes between employers and employes, and the improvement of the present system of production by labor.

§ 13. That each arbitrator of the state board and the secretary thereof shall receive ten dollars for each and every day actually employed in the performance of his duties herein and actual expenses incurred, including such rates of mileage as are now provided by law, payable by the state treasurer on duly approved vouchers.

§ 14. That whenever the term "employer" or "employes" is used in this act it shall be held to include "firm," "joint stock association," "company," "corporation," or "individual and individuals" as fully as if each of said terms was expressed in each place.

§ 15. This act shall take effect immediately.

Approved March 24, 1892. P. L., Chap. 137.

NEW YORK.

An Act to provide for the amicable adjustment of grievances and disputes that may arise between employers and employes, and to authorize the creation of a State Board of Mediation and Arbitration.

PASSED March 10, 1887; three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

SECTION 1. Whenever any grievance or dispute of any nature shall arise between any employer and his employes, it shall be lawful to submit the same, in writing, to a board of arbitrators for hearing and settlement. Said board shall consist of three persons. When the employes concerned are members in good standing of any labor organization, which is represented by one or more delegates in a central body, the said body shall have power to designate one of said arbitrators, and the employer

shall have power to designate one other of said arbitrators, and the said two arbitrators shall designate a third person, as arbitrator, who shall be chairman of the board. In case the employees concerned in any grievance or dispute are members in good standing of a labor organization which is not represented in a central body, then the organization of which they are members shall have the power to select and designate one arbitrator for said board, and said board shall be organized as hereinbefore provided. And in case the employees concerned in any grievance or dispute are not members of any labor organization, then a majority of said employees, at a meeting duly held for that purpose, shall designate one arbitrator for said board, and the said board shall be organized as hereinbefore provided. In all cases of arbitration the grievance or matter of dispute shall be succinctly and clearly stated in writing, signed by the parties to the arbitration, or some duly authorized person on their behalf, and submitted to such board of arbitration.

§ 2. Each arbitrator so selected shall sign a consent to act as such, and shall take and subscribe an oath before an officer authorized to administer oaths, to faithfully and impartially discharge his duties as such arbitrator, which consent and oath may be filed in the office of the clerk of the county where such dispute arises. When the said board is ready for the transaction of business it shall select one of its number to act as secretary, and the parties to the dispute shall receive notice of a time and place of hearing. The chairman shall have power to administer oaths and to issue subpoenas for the production of books and papers, and for the attendance of witnesses, to the same extent that such power is possessed by the courts of record or the judges thereof in this State. The board may make and enforce the rules for its government and the transaction of the business before it, and fix its sessions and adjournment, and shall hear and examine such witnesses as may be brought before the board, and such other proof as may be given relative to the matter in dispute.

§ 3. After the matter has been fully heard, the said board or a majority of its members shall, within ten days, render a decision thereon in writing, signed by them, giving such details as will clearly show the nature of the decision and the points disposed of. Such decision shall be a settlement of the matter referred to said arbitrators unless an appeal is taken therefrom

as is hereinafter provided. The decision shall be in duplicate, one copy of which shall be filed in the office of the clerk of the county and the other transmitted to the secretary of the State Board of Mediation and Arbitration, hereinafter mentioned, together with the testimony taken before said board.

§ 4. When the said board shall have rendered its decision its power shall cease, unless there may be in existence at the time other similar grievances or disputes between the same classes of persons, and in such cases such persons may submit their differences to the said board, which shall have power to act and arbitrate and decide upon the same as fully as if said board was originally created for the settlement of such other difference or differences.

§ 5. Within three days after the passage of this act the Governor shall, with the advice and consent of the Senate, appoint a State Board of Mediation and Arbitration, to consist of three competent persons, each of whom shall hold his office for the term of three years, to commence immediately upon the expiration of the term of office of the members of the present State Board of Arbitration, created under chapter four hundred and ten of the laws of eighteen hundred and eighty-six. One of said persons shall be selected from the party which, at the last general election, cast the greatest number of votes for Governor of this State, and one of said persons shall be selected from the party which, at the last general election, cast the next greatest number of votes for Governor of this State; and the other of said persons shall be selected from a bona fide labor organization of this State. If any vacancy happens by resignation or otherwise, he shall, in the same manner, appoint an arbitrator for the residue of the term. If the Senate shall not be in session at the time any vacancy shall occur or exist, the Governor shall appoint an arbitrator to fill the vacancy, subject to the approval of the Senate when convened. Said board shall have a clerk or secretary, who shall be appointed by the board, to serve three years, whose duty it shall be to keep a full and faithful record of the proceedings of the board, and also all documents and testimony forwarded by the local boards of arbitration, and perform such other duties as the said board may prescribe. He shall have power, under the direction of the board, to issue subpoenas, to administer oaths in all cases before said board, to call for and examine books, papers and docu-

ments of any parties to the controversy, with the same authority to enforce their production as is possessed by the courts of record, or the judges thereof, in this State. Said arbitrators and clerk shall take and subscribe the constitutional oath of office, and be sworn to the due and faithful performance of the duties of their respective offices before entering upon the discharge of the same. An office shall be set apart in the capitol by the person or persons having charge thereof, for the proper and convenient transaction of the business of said board.

§ 6. An appeal may be taken from the decision of any local board of arbitration within ten days after the rendition and filing of such decision. It shall be the duty of said State Board of Mediation and Arbitration to hear and consider appeals from the decisions of local boards and promptly proceed to the investigation of such cases, and the decision of said board thereon shall be final and conclusive in the premises upon both parties to the arbitration. Such decision shall be in writing, and a copy thereof shall be furnished to each party. Any two of the arbitrators shall constitute a quorum for the transaction of business, and may hold meetings at any time or place within the State. Examinations or investigations ordered by the board may be held and taken by and before any one of their number, if so directed. But the proceedings and decisions of any single arbitrator shall not be deemed conclusive until approved by the board or a majority thereof. Each arbitrator shall have power to administer oaths.

§ 7. Whenever any grievance or dispute of any nature shall arise between any employer and his employes, it shall be lawful for the parties to submit the same directly to said State board in the first instance, in case such parties elect to do so, and shall jointly notify said board or its clerk, in writing, of said election. Whenever such notification to said board or its clerk is given, it shall be the duty of said board to proceed, with as little delay as possible, to the locality of such grievance or dispute, and inquire into the cause or causes of grievance or dispute. The parties to the grievance or dispute shall thereupon submit to said board, in writing, succinctly, clearly and in detail, their grievances and complaints, and the cause or causes thereof, and severally agree in writing, to submit to the decision of said board as to matters so submitted, and a promise or agreement to continue on in business or at work without a lock-out or strike

until the decision of said board, provided it shall be rendered within ten days after the completion of the investigation. The board shall thereupon proceed to fully investigate and inquire into the matters in controversy, and to take testimony under oath in relation thereto, and shall have power, by its chairman or clerk, to administer oaths, to issue subpoenas for the attendance of witnesses, the production of books and papers, to the same extent as such power is possessed by courts of record or the judges thereof, in this State.

§ 8. After the matter has been fully heard, the said board, or a majority of its members, shall, within ten days, render a decision thereon in writing, signed by them or a majority of them, stating such details as will clearly show the nature of the decision and the points disposed of by them. The decision shall be in triplicate, one copy of which shall be filed by the clerk of the board in the clerk's office of the county where the controversy arose, and one copy shall be served on each of the parties to the controversy.

§ 9. Whenever a strike or lock-out shall occur, or is seriously threatened in any part of the State, and shall come to the knowledge of the board, it shall be its duty, and it is hereby directed to proceed, as soon as practicable, to the locality of such strike or lock-out, and put itself in communication with the parties to the controversy, and endeavor, by mediation, to effect an amicable settlement of such controversy; and, if in its judgment it is deemed best, to inquire into the cause or causes of the controversy, and to that end the board is hereby authorized to subpoena witnesses, compel their attendance, and send for persons and papers, in like manner and with the same powers as it is authorized to do by section seven of this act.

§ 10. The fees of witnesses shall be fifty cents for each day's attendance, and four cents per mile traveled by the nearest route in getting to or returning from the place where attendance is required by the board. All subpoenas shall be signed by the secretary of the board, and may be served by any person of full age, authorized by the board to serve the same.

§ 11. Said board shall make a yearly report to the Legislature, and shall include therein such statements, facts and explanations as will disclose the actual working of the board, and such suggestions as to legislation as may seem to them conducive to harmonizing the relations of and disputes between

employers and the wage-earning masses, and the improvement of the present system of production.

§ 12. Each arbitrator shall be entitled to an annual salary of \$3,000, payable in quarterly installments from the treasury of the State. The clerk or secretary shall receive an annual salary of \$2,000, payable in like manner.

§ 13. Whenever the term "employer" or "employers" is used in this act it shall be held to include "firm," "joint-stock association," "company," or "corporation," as fully as if each of the last named terms was expressed in each place.

§ 14. This act shall take effect immediately. [Chapter 63.]

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OHIO.

An Act to provide for a state board of arbitration for the settlement of differences between employers and their employees. .

SECTION 1. Be it enacted by the General Assembly of the state of Ohio, that within thirty days after the passage of this act, the governor of the state, with the advice and consent of the senate, shall appoint three competent persons to serve as a state board of arbitration and conciliation, in the manner hereinafter provided. One of them shall be an employer, or selected from some association representing employers of labor, one of them shall be selected from some labor organization and not an employer of labor, and the third shall be appointed upon the recommendation of the other two; provided, however, that if the two appointed do not agree on the third man, at the expiration of thirty days, he shall be appointed by the governor; and provided, also, that appointments made when the senate is not in session, may be confirmed at the next ensuing session.

§ 2. One shall be appointed for one year, one for two years, and one for three years, and all appointments thereafter shall be for three years or until their respective successors are appointed, in the manner above provided. If, for any reason a vacancy occurs at any time, the governor shall, in the same manner, appoint some person to serve out the unexpired term, and he may remove any member of said board.

§ 3. Each member of said board shall, before entering upon the duties of his office, be sworn to a faithful discharge thereof. They shall organize at once by the choice of one of their num-

ber as chairman, and one of their number as secretary. The board shall, as soon as possible after its organization, establish such rules of procedure as shall be approved by the governor and the senate. Should the senate not be in session, such rules and regulations shall be considered valid until the next ensuing session.

§ 4. Whenever any controversy or difference not involving questions which may be the subject of a suit or action in any court of the state, exists between an employer, whether an individual, co-partnership, or corporation, and his employees, if at the time he employs not less than twenty-five persons in the same general line of business in any city or county in this state, the board shall, upon application as hereinafter provided, and as soon as practicable thereafter, visit the locality of the dispute and make careful inquiry into the cause thereof, hear all persons interested therein who may come before them, advise the respective parties what, if anything, ought to be done or submitted to by either or both to adjust said dispute.

§ 5. Such mediation having failed to bring about an adjustment of the said differences, the board shall immediately make out a written decision thereon. This decision shall at once be made public, shall be recorded upon proper books of record to be kept by the secretary of said board, and a short statement thereof published in the annual report hereinafter provided for, and the said board shall cause a copy thereof to be filed with the clerk of the city or county where said business is carried on.

§ 6. Said application for arbitration and conciliation to said board can be made by either or both parties to the controversy; and shall be signed in the respective instances by said employer or by a majority of his employees in the department of the business in which the controversy or difference exists, or the duly authorized agent of either or both parties. When an application is signed by an agent claiming to represent a majority of such employees, the board shall satisfy itself that such agent is duly authorized in writing to represent such employees, but the names of the employees giving such authority shall be kept secret by said board.

§ 7. Said application shall contain a concise statement of the grievances complained of, and a promise to continue on in business or at work in the same manner as at the time of the application, without any lockout or strike until the decision of

said board, if it shall be made within ten days of the date of filing said application.

§ 8. As soon as may be after the receipt of said application, the secretary of said board shall cause public notice to be given of the time and place for the hearing therein, but public notice need not be given when both parties to the controversy join in the application and present therewith a written request that no public notice be given. When such request is made, notice shall be given to the parties interested in such manner as the board may order, and the board may, at any stage of the proceedings, cause public notice to be given, notwithstanding such request. Should the petitioner or petitioners fail to perform the promise made in said application, the board shall proceed no further therein without the written consent of the adverse party.

§ 9. The board shall have power to summon as witnesses any operative in the departments of business affected, and any person who keeps the records of wages earned in those departments, and examine them under oath, and to require the production of books or papers containing the record of wages earned or paid. Summonses may be signed and oaths administered by any member of the board.

§ 10. The parties to any controversy or difference, as described in section four of this act, may submit the matters in dispute, in writing, to a local board of arbitration and conciliation; such board may either be mutually agreed upon, or the employer may designate one of the arbitrators, the employes or their duly authorized agent another, and the two arbitrators so designated, may choose a third, who shall be chairman of the board.

§ 11. Such local board of arbitration shall, in respect to the matters referred to it, have and exercise all the powers which the state board might have and exercise, and its decision shall have whatever binding effect may be agreed by the parties to the controversy in the written submission. The jurisdiction of such local board shall be exclusive in respect to the matters submitted to it, but it may ask and receive the advice and assistance of the state board. The decision of said board shall be rendered within ten days of the close of any hearing held by it; such decision shall at once be filed with the clerk of the city or county in which the controversy or difference arose, and a copy thereof shall be forwarded to the state board.

§ 12. Each of such arbitrators of such a local board shall be entitled to receive from the treasury of the city or county in

which the controversy or difference that is the subject of the arbitration exists, if such payment is approved in writing by the city council or the administrative board of such city or board of county commissioners of such county, the sum of three dollars for each day of actual service, not exceeding ten days for any one arbitration.

§ 13. Whenever it is made to appear to the mayor of a city or the judge of the probate court of a county that a strike or lockout is seriously threatened, or actually occurs, the mayor of such city or the judge of the probate court of the county shall at once notify the state board of the facts. Whenever it shall come to the knowledge of the state board, either by the notice from the mayor of a city or the judge of the probate court of the county, as provided in the preceding part of this section or otherwise, that a strike or lockout is seriously threatened, or has actually occurred, in any city or county of this state, involving an employer and his present or past employees, if at the time he is employing, or up to the occurrence of the strike or lockout, was employing not less than twenty-five persons in the same general line of business in any city or county in the state, it shall be the duty of the state board to put itself in communication as soon as may be with such employer and employees.

§ 14. It shall be the duty of the state board in the above-described cases to endeavor, by mediation or conciliation, to effect an amicable settlement between them, or to endeavor to persuade them, provided a strike or lockout has not actually occurred, or is not then continuing, to submit the matters in dispute to a local board of arbitration and conciliation, as above provided, or to the state board; and said state board may, if it deems it advisable, investigate the cause or causes of such controversy and ascertain which party thereto is mainly responsible or blameworthy for the existence or continuance of the same, and may make and publish a report finding such cause or causes, and assigning such responsibility or blame. The board shall have the same powers for the foregoing purposes as are given it by section nine of this act.

§ 15. Witnesses summoned by the state board shall be allowed the sum of fifty cents for each attendance, and the further sum of twenty-five cents for each hour of attendance in excess of two hours, and shall be allowed five cents a mile for travel each way from their respective places of employment or business to the place where the board is in session. Each witness shall



state in writing the amount of his travel and attendance, and said state board shall certify the amount due each witness to the auditor of the county in which the controversy or difference exists, who shall issue his warrant upon the treasury of said county for the said amount.

§ 16. The said state board shall make a yearly report to the governor and legislature, and shall include therein such statements, facts and explanations as will disclose the actual workings of the board, and such suggestions as to legislation as may seem to the members of the board conducive to harmonizing the relations of and disputes between employers and employes.

§ 17. The members of the said state board of arbitration and conciliation hereby created shall each be paid five dollars a day for each day of actual service, and their necessary traveling and other expenses. The chairman of the board shall, quarterly, certify the amount due each member, and on presentation of his certificate the auditor of the state shall draw his warrant on the treasury of the state for the amount. When the state board meets at the capitol of the state, the adjutant-general shall provide rooms suitable for such meeting.

§ 18. That an act, entitled "An act to authorize the creation and to provide for the operation of tribunals of voluntary arbitration to adjust industrial disputes between employers and employes," of the revised statutes of the state, passed February tenth, eighteen hundred and eighty-five, is hereby repealed.

§ 19. This act shall take effect and be in force from and after its passage.

PENNSYLVANIA.

An Act to authorize the creation, and to provide for the regulation of voluntary tribunals to adjust disputes between employers and employed, in the iron, steel, glass, textile fabrics and coal trades.

Whereas, Differences arise between persons engaged in the iron, steel, glass, textile fabrics and coal trades in this State, and strikes and lock-outs result therefrom, which paralyze these important industries, bring great loss upon both employer and employed, and seem to find their only solution in starvation or in force, which does not accord with the teachings of humanity and the true policy of our laws;

And whereas, Voluntary tribunals, mutually chosen, with equality of representation and of rights, and a frank discussion therein by the persons interested, of the business questions involved, are the plain paths to mutual concession and cessation of strife, and the choice of an umpire by the parties themselves, to whose arbitrament the matters in dispute are to be submitted for final decision, if they shall fail to agree, is in accord with the practice and policy of this Commonwealth; therefore,

SECTION 1. Be it enacted, etc., that the presiding judges of the courts of common pleas, or the president judges thereof, in chambers, in the counties of Philadelphia and Allegheny, and of each of the other judicial districts of this Commonwealth shall have power, and upon the presentation of the petition or of the agreement hereinafter named, it shall be the duty of each of them to issue, in the form hereinafter named, a license or authority for the establishment within their respective districts of tribunals for the consideration and settlement of disputes between employers and employed in the iron, steel, glass, textile fabrics and coal trades and each of them.

§ 2. The said petition or agreement shall be substantially in the form hereinafter given, and the petition shall be signed by at least fifty persons employed as workmen, by five or more separate firms, individuals or corporations within the county where the petitioners reside, or by at least five employers, each of whom shall employ at least ten workmen, or by the representatives of a firm, individual or corporation employing not less than seventy-five men in their business; and the agreement shall be signed by both of said specified numbers and persons; provided, that if, at the time the petition is presented, a dispute exists between the employers and the workmen, and as a consequence there is a suspension of work, or, owing to the nature of the dispute, a suspension is probable, the judge before whom said petition is presented shall require testimony to be taken as to the representative character of said petitioners, and if it appears that the said petitioners do not represent the will of a majority, or at least one-half of each party to the dispute, the license for the establishment of the said tribunal may be denied.

§ 3. The persons signing said petition as workmen shall each have been a resident of the judicial district in which the petition

shall be presented for at least one year ; shall have been engaged in some branch of the trade they profess to represent for at least two years, and be a citizen of the United States. The persons signing the same as employers shall be citizens of the United States and shall be and shall have been actually engaged in some branch of the iron, steel, glass, textile fabrics or coal trade, within the judicial district, for at least one year, and shall each employ therein at least ten workmen of the class herein-before described, and may be a firm, individual or corporation, and the said petition shall be verified by the oaths of at least two of the signers, attesting the truth of the facts stated therein and the qualifications of the signers thereto.

§ 4. If the said petition shall be signed by the requisite number of both employers and workmen, and be in proper form and contain the names of the persons to compose the tribunal, being an equal number of each side, and the umpire mutually chosen, the judge shall forthwith issue a license substantially in the form hereinafter given, authorizing the existence of such tribunal and fixing the time and place of the first meeting thereof, which shall be made a record in the court of common pleas over which said judge presides.

§ 5. If the petition shall be signed by the requisite number of either workmen or employers, and not by both, and be in proper form, the judge shall issue his license for the creation of such tribunal, conditioned upon the assent and agreement of the necessary number of that side to the issue which shall not have signed the petition ; which assent shall be in writing, signed by the requisite number, and contain the names of the members of the tribunal and the umpire, and upon the presentation of such petition and assent, the judge shall issue his license for a tribunal, as provided in section four of this act ; but if no such assent shall be obtained within sixty days from the date of the conditional license, the petition shall be taken as dismissed, but if the assent be signed, a record shall be made of the license, as if made upon original agreement.

§ 6. One of the said tribunals may be created for each of the trades named in the first section of this act, in each judicial district ; they shall continue in existence for one year from the date of the license creating them, and may take jurisdiction of any dispute between employers and workmen who shall have petitioned for the tribunal or have been represented in the peti-

tion therefor, or who may submit their disputes in writing to such tribunal for decision. Vacancies occurring in the membership of the tribunal shall be filled by the judge out of the three names presented to him by the members of the tribunal remaining of that class in which the vacancies occur. Removal to an adjoining district shall not cause a vacancy in either the tribunal or the post of umpire. Disputes occurring in one county may be referred to a tribunal already existing in an adjoining county. The place of umpire in any of said tribunals, and vacancies occurring in such place, shall only be filled by the mutual choice of all of the representatives of both employers and workmen constituting the tribunal. The umpire shall only be called upon to act, after disagreement is manifested in the tribunal by failure during three meetings held and full discussion had. His award shall be final and conclusive upon such matters only as are submitted to him in writing and signed by all of the members of the tribunal or by parties submitting the same, and upon questions affecting the price of labor; it shall in no case be binding upon either employer or workmen, save as they may acquiesce or agree therein after such award.

§ 7. The said tribunal shall consist of not less than two employers or their representatives and two workmen. The exact number which shall in each case constitute the tribunal shall be inserted in the petition or agreement, and they shall be named in the license issued. The said tribunal, when convened, shall be organized by the selection of one of their number as chairman and one as secretary, who shall be chosen by a majority of the members, or, if such majority can not be had after two votes, then by secret ballot or by lot, as they prefer.

§ 8. The members of the tribunal shall receive no compensation for their services from the city or county, but the expenses of the tribunal, other than fuel, light and the use of room and furniture, may be paid by voluntary subscription, which the tribunal is authorized to receive and expend for such purposes. Each city or county in which such tribunal shall be created shall pay for the fuel, lights and the use or rent of a room and furniture, for the same which it is hereby authorized to obtain, but the cost of the same shall only be paid upon sworn vouchers, submitted to and approved by the proper judge of the judicial district.

§ 9. When no umpire is acting the chairman shall have power

to administer oaths, sign subpoenas, orders, notices and other proceedings of the board ; and when the umpire shall be acting this authority shall be vested in him, and all of the authority vested in boards of arbitrators by the compulsory arbitration act of June sixteenth, eighteen hundred and thirty-six, for procuring witnesses, preserving order and obtaining proofs, shall be and is hereby vested in such umpire, when acting. Attorneys at law or other agents of one side or the other shall not be permitted to appear or take part in any of the proceedings of the tribunal or before the umpire, but the same shall be, as far as possible, voluntary and upon examination of proofs and witnesses by the tribunal itself and the umpire. When the umpire is acting he shall preside, and his determination upon all questions of evidence or otherwise, in conducting the inquiries then pending, shall be final. Committees of the tribunal, consisting of an equal number of each class, may be constituted to examine into any question in dispute between employers and workmen, submitted to the tribunal, and such committee may hear and settle the same finally, when it can be done by a unanimous vote ; otherwise the same shall be reported to the full tribunal, and be there heard as if the question had been originally examined by it. The said tribunals, in connection with the umpire, shall each have power to make, ordain and enforce rules for the government of the body when in session, to enable the business to be proceeded with in order, and to fix its sessions and adjournments ; but such rules shall not conflict with this statute nor with any of the provisions of the constitution and laws of Pennsylvania.

§ 10. Before the umpire shall proceed to act, the question or questions in dispute shall be plainly defined in writing and signed by the members of the tribunal, or a majority thereof, of each class, or by the parties submitting the same ; and such writing shall contain the submission of the decision thereof to the umpire by name, and shall provide that his decision thereon, after hearing, shall be final. The umpire shall be sworn to impartially decide the question submitted. The submission and his award may be made in the form hereinafter given, and said umpire must make his award within ten days from the time the question or questions in dispute are submitted to him. When such award shall be made and signed by the umpire it may be made a matter of record by producing the same within thirty

days, with the submission in writing to the proper judge. If he approves the same, he shall indorse his approval thereon and direct the same to be entered of record. When so entered of record it shall be final and conclusive, and the proper court may, on motion of any one interested, enter judgment thereon, and when the award is for a specific sum of money, may issue final and other process to enforce the same.

§ 11. This act shall be cited and quoted as the "voluntary trade tribunal act of one thousand eight hundred and eighty-three."

§ 12. The form of the joint petition or agreement, praying for a tribunal as named in section four of this act, may be as follows :

To the presiding judge, judicial district, or to the presiding judge of the court of common pleas, the county of (as the case may be).

The subscribers hereto, citizens of the said judicial district, and of the United States, being the number thereof and with the qualifications required by the act known as "the voluntary trade tribunal act of one thousand eight hundred and eighty-three," being desirous of establishing a tribunal under said act for the settlement of disputes in the trade, and having agreed upon A. B., et cetera, representing the employers, and C. D., et cetera, representing the workmen, as members of the said tribunal, who each possess the qualifications required by said act, and having also agreed upon E. F., of, as the umpire of the said tribunal, pray that a license for a tribunal in the trade may be issued to them

And they will ever pray, et cetera.

EMPLOYERS.	Names.	Residence.	Works.	Number of Employees.

EMPLOYEES.	Names.	Residence.	By whom Employed.

The oath to be annexed to such joint petition shall be substantially as follows :

PENNSYLVANIA, }
 County. } ss. :

A. B. and C. D., two of the signers to the foregoing joint petition, being duly sworn, say that the facts set forth in the same are true; that the five employers signing such petition have been actually engaged in the trade within this judicial district for at least one year, and each do now employ at least ten workmen in their said business, and the fifty workmen signing said petition have each been resident therein for one year, have been engaged in the trade as workmen for at least two years and (have been or are) actually employed at the places named in the signatures to said petition in such trade.

A. B.

C. D.

And the same shall be sworn and subscribed before a justice of the peace or alderman of the proper district.

§ 13. The license to be issued upon such joint petition may be as follows :

PENNSYLVANIA, }
 County, } ss. :
 Judicial District. }

Whereas, The joint petition and agreement of five employers and fifty workmen has been to me presented and now placed on record, praying the creation of a tribunal for the settlement of disputes in the trade within this district, and naming A. B., C. D., E. F. and G. H. as members of said tribunal, and I. J. as the umpire thereof; now, in pursuance of the authority given by the voluntary trade tribunal act of 1883, I have licensed and authorize, and do hereby license and authorize, the said named parties to be and exist as a tribunal under the said statute, for the settlement of disputes between employers and workmen in trade for the term of one year, with all the powers conferred by the voluntary trade tribunal act of 1883, and it shall meet and organize on the day of A. D. 18..., at

A record has been made of this license.

Witness my hand and the seal of the court, at this
 day of A. D. 18...

.....
Presiding Judge.

